GOVERNMENT OF INDIA.

AUDIT CODE

Volume II—APPENDICES AND FORMS

FIRST EDITION

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TABLE OF CONTENTS.

APPENDICES.

No. 36.

Page (i), Appendix 16—

Substitute the word " Audit Reports " *for* " the Report of the Audit officer thereon ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 36, dated the 1st October 1936.]

TABLE OF CONTENTS.

FORMS.

No. 116.

Page ii of contents—

Insert the following in its proper place :—

"*1-C Annual indent for cheques, Civil R.T.R. & Supply Bills..85 193"

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 116, dated the 1st July 1936.]

*These forms are standardised in the A. T. C. Series. See article 101, Volume I.

FORMS—*contd.*

No. 41.

No. 80.

Page (iii) of Table of Contents—

In the description of Form No. 19-C *substitute* the words "Reserve" for the word "Imperial".

[Audit Code, Vol. II, 1st Edn. (2nd *Rep.*), No. 80, dated the 2nd December 1935.]

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*These *forms* are standardised in the A. T. C. series. See *Article* 101, Volume I.
†These forms are authorised to be printed as special forms—See Article 101, Vol I.

FORMS—*contd.*

*These forms are standardised in the A. T. C. Series. See Article 101, Volume I.

†These forms (36 in the case of Punjab only) are authorised to be printed as special forms. See Article 101, Volume I.

		Article of the Code in which mentioned.	Page.
		Art.	
	..s from Subscribers . Service Family Pension	438	276
	..g realisations from Subscribers to ..r Services (India) Family Pension Fund .. the month of	442-B.	277
	..ted.		
.	*Deleted.*		
45	*Deleted.*		
46	Statement of Deductions on account of Indian Military Service Family Pensions	446	279
*47	List of Subscriptions to the Bengal and Madras Service Family Pension Fund	449	280
†48	List of Subscriptions to Postal Insurance and Life-Annuity Fund	453	281
*49	Broadsheet of the Forest Officers' Provident Fund ..	456 Annex. A, to Chap. 20 Rule E.	282
*50	Ledger Account of Forest Officers' Provident Fund ..	456 Annex. A,	283

No. 76.

Page (v) *of Contents*—

Delete the words "Not printed" at the end of the title of Form 51-A.

[Audit Code, Vol. II, 1st Edn. (2nd Rep), No. 76, dated the 2nd December 1935.]

No. 43.

Page (v) *of Contents*—

Insert asterisk marks *against* Forms Nos. 51-B and 53-A.

[Audit Code, Vol. II, 1st Edn. (2nd Rep), No. 43, dated the 2nd December 1935.]

	.. ..	477 Rule 1 (c).	290
*51-B.	Enquiry regarding token numbers of outstanding pre-audit bills	477 Rule 1 (c).	291
*52	Cheque Register of the Pre-audit Pay Department ..	481	292
*52-A.	Register of Cheques delivered	481	292
*53	Cash Payment Register of the Pre-audit Pay Department	482	293
53-A.	Memo. of cheques drawn for cash payments ..	483	294

*These forms are standardised in the A. T. C. Series. See Article 101, Volume I.

†These forms are authorised to be printed as special forms. See Article 101, Volume I.

FORMS—*contd.*

No. 82.

Page (vi) of Table of Contents—

In the title of Form No. 58 *substitute* " Reserve " for " Impe

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 82, dated the 2nd Decem

*These forms are standardised in the A. T. C. Series. See Article 101, Volume I.

†These forms are authorised to be printed as special forms. See Article 101, Volume I.

FORMS—*contd.*

*These forms are standardised in the A. T. C. Series. See Article 101 Volume I

FORMS—*contd.*

*These forms are standardised in the A. T. C. Series. See Article 101, Volume I.

APPENDICES.

APPENDIX 1.

[See Art. 1.]

THE AUDITOR GENERAL'S RULES [DATED 13TH APRIL 1926] MADE BY THE SECRETARY OF STATE FOR INDIA IN COUNCIL, UNDER SECTION 96D (1) OF THE GOVERNMENT OF INDIA ACT.

1. (1) These Rules may be called the Auditor General's Rules.

(2) They shall be deemed to have come into force on January 4, 1921.

2. In these rules :—

(*a*) " Accounts " includes accounts of stores and stock, as well as accounts of money transactions;

(*b*) " Audit Officer " means any officer of the Indian Audit Department who exercises audit functions;

(*c*) " Finance and Revenue Accounts of India " means the accounts prescribed in Section 26 of the Act;

(*d*) " Indian Audit Department " means the officers and establishments subordinate to the Auditor General, which are employed upon the compilation and audit of accounts of Government transactions in India;

(*e*) " Principal Auditor " means the head of an office of accounts or of audit or of both who is immediately subordinate to the Auditor General,

(*f*) " The Act " means the Government of India Act.

CONDITIONS OF EMPLOYMENT.

Pay and General

3. The pay of the Auditor General shall be Rs. 5,000 a month.

4. The Auditor General, on vacating his office, shall not be eligible to hold any other post under the Crown in India.

Leave.

5. The Auditor General shall be entitled to leave on the conditions laid down in Section 96B of the Act and the rules in force thereunder for other officers in the civil service of the Crown in India, or, if he was not, prior to his appointment, in the service of the Crown in India, on such conditions as may be prescribed at the time of his appointment by the Secretary of State in Council.

Pension.

6. The Auditor General's service for pension shall be calculated in accordance with the provisions of Section 96B of the Act and the rules in force thereunder for other persons in the civil service of the Crown in India.

7. The amount of the Auditor General's pension shall, if he was, prior to his appointment, in the service of the Crown in India, be calculated in accordance with the provisions of Section 96B of the Act and the rules in force thereunder for the service to which he belonged, and otherwise in accordance with such terms as the Secretary of State in Council may fix in the case of each person appointed.

PROVISION FOR A TEMPORARY VACANCY OR ABSENCE FROM DUTY.

8. In the case of a temporary vacancy in the post of Auditor General, or of the absence of an Auditor General from duty, the Governor General in Council shall have power to appoint an officiating Auditor General. The salary of such officer shall be fixed in accordance with the rules in force under Section 96B of the Act regulating the salary of an officiating officer.

DUTIES AND POWERS.

General.

9. Subject to any general or special orders of the Secretary of State in Council, the Auditor General shall be—

(i) the final audit authority in India; and

(ii) responsible for the efficiency of the audit of expenditure in India from the revenues of India.

He shall further be, to the extent authorised by these rules, the administrative head of the Indian Audit Department.

10. The Auditor General shall have authority—

(i) to inspect, either personally or through any audit officer, any Government office of accounts in India;

(ii) to arrange for test audit in any Government office of accounts;

(iii) subject to any orders of the Secretary of State in Council prescribing the nature and extent of the audit to be applied to specified classes of expenditure, to frame rules in all matters pertaining to audit, particularly in respect of the method and extent of audit and the raising and pursuance of objections.

Duties and Powers as regards Audit.

11. (*a*) The Auditor General, without prejudice to his other audit functions, is responsible that audit is conducted with reference to the following canons, namely:—

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) Money borrowed on the security of allocated revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilized on works which are not productive, arrangements should be made for the amortisation of the debt.

(3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless—

(i) the amount of expenditure involved is insignificant, or

(ii) a claim for the amount could be enforced in a court of law, or

(iii) the expenditure is in pursuance of a recognised policy or custom.

(5) *Deleted.*

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

(*b*) The Auditor General or any principal auditor should bring to the notice of the Governor General in Council or the Local Government, as the case may be, any breach of one of these canons.

12. The Auditor General shall, if so required by the Governor General in Council—

(i) arrange for the audit of the accounts of the receipts of revenue of any Government department, the accounts of any public or *quasi*-public body, or any other accounts, although they may not relate directly to the receipt and expenditure of Government moneys , and

(ii) arrange for the audit of stores or stock in the possession of an officer or a department of Government, and for the audit of grants of land and alienations of land revenue.

13. If the Auditor General considers it desirable that the whole or any part of the audit applied to Government accounts, or to any other accounts which he is required to audit under Rule 12, shall be conducted in the offices in which these accounts originate, he may require that these accounts, together with all books, papers and writings having relation thereto, shall at all convenient times be made available in those offices for inspection by his audit officers.

14. When an objection taken in the course of audit cannot be adjusted by a principal auditor in consultation with the authorities concerned, the Auditor General may either instruct the principal auditor to withdraw the objection or require the Governor General in Council or the Local Government concerned to obtain the requisite sanction, or, in default, to recover the amount under objection:

Provided that—

(i) if the objection to any expenditure is based solely on the ground that such expenditure contravenes one of the canons set out in Rule 11 above, the Auditor General or principal auditor

shall withdraw such objection at the request of the Finance Department of the Government concerned if the Finance Department states that the breach of the canon and the action taken thereon by the Government will be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council, and

(ii) if the Governor General in Council or the Local Government, as the case may be, orders in writing that the recovery of the amount under objection shall be forgone, the Auditor General or principal auditor shall withdraw such objection, but may require that the action taken shall be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council.

15. (1) The Auditor General shall, on such dates as he may prescribe, obtain from each principal auditor and from any officer of the Indian Audit Department to whom he may entrust this duty, appropriation accounts, in such form as he may prescribe, of the expenditure which came under the audit of such principal auditor or officer of the Indian Audit Department during the past official year, together with a report upon the accounts and upon the results of the audit applied to them. Any officer of Government may be called upon to provide any information necessary for the preparation of such accounts or reports. On receipt of the accounts and reports, the Auditor General shall transmit them to the Governor General in Council or to the Finance Department of the Local Government concerned with such comments as he may think fit.

(2) The Auditor General shall forward to the Secretary of State through the Governor General in Council the several reports dealing with the total expenditure in India in each year with his detailed comments on each report, and may also offer such further comments of a general nature as he may think fit.

16. (1) The Auditor General may on his own motion, and shall on reference being made to him by the Governor General in Council or by a Local Government, review any audit decision of any audit officer, and, if he thinks fit, overrule it.

(2) The Auditor General may condone an omission to make a previous reference to the Secretary of State in Council which was required by any rule or order from time to time in force, prescribing the cases in which the previous sanction of the Secretary of State in Council to expenditure is to be obtained, in cases where, when the question comes before him in audit, the failure to obtain the previous sanction of the Secretary of State in Council has involved, in his opinion, a breach of the letter rather than the spirit of the rule or order.

17. The Auditor General shall have power to require that any books, papers or writings relating to the accounts audited by the Audit Department shall be sent for inspection by him or by any other officer of the Indian Audit Department : provided that—

(i) if the Governor General in Council or the Local Government, as the case may be, certifies that the documents in question are secret, the Auditor General or other officer, as the case may be, shall accept, in lieu of such documents and as a correct account of the facts stated therein, a statement certified by the Governor General in Council or the Local Government; and

(ii) if the documents are confidential, the officer to whom they are made over shall be responsible for preventing disclosure of their contents.

Duties and Powers as regards Accounts.

18. The Auditor General shall compile the Finance and Revenue Accounts of India in such form as may from time to time be prescribed by the Secretary of State in Council and shall send them to the Governor General in Council for transmission to the Secretary of State in Council. He may call upon any Government officer to furnish any information in such form as may be required for the completion of these accounts.

19. The Auditor General shall have power to prescribe the forms in which accounts shall be kept in audit offices : provided that no change which will affect the form of the Finance and Revenue Accounts shall be made without the previous sanction of the Secretary of State in Council.

Minor changes of detail, such as the opening of new minor heads, alterations affecting minor or detailed heads, and the like, are not changes "affecting the form of the Finance and Revenue Accounts" within the meaning of this rule.

20. If a doubt or a dispute arises as to the major head under which a particular minor head, or as to the minor head under which a particular detailed head should be included, it shall be decided by the Auditor General.

21. The Auditor General shall prepare in each year a review of the balances in the books maintained by the audit department and shall send it to the Governor General in Council for submission to the Secretary of State in Council.

22. The Auditor General shall have power to determine the form in which officers rendering accounts to the Indian Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained.

23. The Auditor General shall supply, or shall arrange that officers subordinate to him supply, any information required by the Governor General in Council or by a Local Government which can be derived from the accounts maintained in the offices under his control.

24. The Auditor General shall arrange that such assistance as may be required shall be rendered by the officers of the Indian Audit Department to the Governor General in Council, the Local Governments and other authorities in the preparation of their annual budget estimates.

25. If in any case the Secretary of State in Council has declared that the maintenance of the provincial accounts of a specified province or of the accounts of any department of the Central Government is transferred to an authority (hereinafter referred to as the said authority) other than the Auditor General, the duties and powers of the Auditor General, in relation to the accounts of such province or department, shall be governed by the following provisions, namely :—

(1) The officers and establishments employed upon the maintenance of such accounts shall not be subordinate to the Auditor General, but the Auditor General shall be responsible for the inclusion of the accounts in the Finance and Revenue Accounts of India and shall have power to prescribe the form in which and the time or times at which the accounts shall be submitted to him for audit and for such inclusion ;

(2) The appropriation accounts referred to in sub-rule (i) of Rule 15 shall be prepared by the said authority in such form as he may, with the concurrence of the Auditor General, determine, and shall be transmitted, by such date as the Auditor General may prescribe, to the officer of the Indian Audit Department to whom the Auditor General has entrusted the duty of reporting thereon. The Auditor General shall thereafter obtain and dispose of the appropriation accounts and of the report thereon of the aforesaid officer of the Indian Audit Department in accordance with the provisions of Rule 15 ;

(3) The Auditor General shall exercise the powers and perform the duties conferred and imposed upon him by Rule 20 and Rule 21, but shall not be bound by the provisions of Rule 23 or Rule 24.

Powers of Expenditure.

26. The Auditor General shall exercise no powers of incurring expenditure without previous sanction other than such powers as may be delegated to him by the Governor General in Council.

27. The Governor General in Council shall arrange that sanctions to expenditure accorded by the Auditor General shall be audited by some officer unconnected with the audit department in India.

Administrative Powers over the Indian Audit Department.

28. The Auditor General may—

(i) in the case of officers of the Indian Audit Department below the rank of Deputy Auditor-General, transfer, censure, suspend or degrade any such officer, withhold from him any increment or increments of pay, recover from his pay the whole or part of any pecuniary loss caused by him to Government by negligence or breach of orders, promote him to any grade or post in the Indian Audit Department below the rank of Deputy Auditor General or declare him to be permanently unfit for promotion, grant him any leave that may be admissible under rule, and exercise the powers of a Local Government under the Government Servants' Conduct Rules.

(ii) in the case of officers of the Indian Audit Department of any grade lower than Class I, delegate to any officer of the Indian Audit Department the power of granting any leave that may be admissible under rule.

29. The Auditor General may sanction the grant to any officer of the Indian Audit Department of such pension as is admissible under Section 96B of the Act and the rules in force thereunder.

30. The Auditor General may dismiss from service any officer of the Indian Audit Department other than an officer appointed thereto by the Secretary of State in Council or the Governor General in Council.

31. Nothing in this Part shall be deemed to affect any right of appeal which any officer of the Indian Audit Department may possess under the Act or rules made thereunder or under any general or special orders of the Secretary of State in Council or the Governor General in Council.

REPEAL.

32. The Rules made by the Secretary of State in Council under Section 96D of the Act on January 4, 1921, as subsequently amended, are hereby repealed.

APPENDIX 2.

Deleted.

[N.B.—The rules defining the financial powers of the Auditor General are contained in the Book of Financial Powers issued under the authority of the Government of India. It is therefore unnecessary to repeat them in the Audit Code.]

APPENDIX 2-A.

(Referred to in Article 127-A.)

(*a*) List of Auditor General's sanctions which *require* audit by the Deputy Secretary to the Government of India in the Finance Department.

Nature of sanction.	Authority.
1. To the creation of a permanent or temporary post	Rules 70 and 72 of the Book of Financial Powers.
2. To increase the pay of a permanent or temporary post or of a Government servant in permanent employ.	Rules 71 and 73 of the Book of Financial Powers.
3. To the revision of the permanent pay of an establishment.	Rule 74 of the Book of Financial Powers.
4. To any recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to power of sanction is prescribed by any act, rule, code, etc.	Rule 76 of the Book of Financial Powers.
5. To the writing off of irrecoverable advances and irrecoverable value of stores lost and losses of cash, due to robbery, accident, etc., etc.	Rule 77 of the Book of Financial Powers.
	Exception 2 to Art. 227(*b*), C. A C., Vol. I.
6. To allow a Government servant officiating in a post on a time-scale to draw as initial pay any stage in the time-scale.	Serial No. 10, Appendix II, Supplementary Rules.
7. To subsistence grant to a Government servant under suspension.	Serial No. 15, Appendix II, Supplementary Rules.
8. To the appointment of a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary posts and the amount of compensatory allowances to be drawn.	Serial No. 20, Appendix II, Supplementary Rules.
9. To the fixation of pay in foreign service ..	Serial No. 30, Appendix II, Supplementary Rules.
10. To the grant of an honorarium from General Revenues.	Serial No. 3, Appendix III, Supplementary Rules.

(*a*) List of Auditor General's sanctions which *require* audit by the Deputy Secretary to the Government of India in the Finance Department—*concld.*

Nature of sanction.	Authority.
11. To declare a Government servant to be entitled to Railway accommodation of a higher class than that prescribed for his grade.	Serial No. 3, Appendix III, Supplementary Rules.
12. To allow daily allowance at a higher rate than that of the Government servant's grade.	Serial No. 18, Appendix III, Supplementary Rules
13. To allow exchange of double P. T. A. for mileage allowance.	Serial No. 25, Appendix III, Supplementary Rules.
14. To allow the exchange of daily for mileage allowance for the whole period of an absence from headquarters.	Serial No. 27, Appendix III, Supplementary Rules.
15. To allow the actual cost of maintaining a camp during a sudden journey away from it.	Serial No. 30, Appendix III, Supplementary Rules.
16. To allow T. A. for a journey to join a first post ..	Serial No. 26, Appendix III, Supplementary Rules.
17. To the grant of T. A. to persons not in Government service attending commissions of enquiry.	Serial No. 52, Appendix III, Supplementary Rules.
18. To the local purchase of articles of European manufacture.	Rule 13, Appendix 4, Civil Account Code, Volume I.
19. To the supply of typewriters for civil account offices	Rule 24, Appendix 5, Civil Account Code, Volume I.
20. To small monthly payments to inferior servants for the supply of drinking water and for dusting offices.	Rule 14, Appendix 5, Civil Account Code, Volume I.
21. To the purchase of books and papers	Rule 13, Appendix 5, Civil Account Code, Volume I.
22. To telephone connections in Government offices and private residences.	Article 100, Civil Account Code, Volume I.
23. To the rates of liveries, etc.	Rule 8, Appendix 5, Civil Account Code, Volume I.
24. To the rental of buildings for the accommodation of accounts office establishment.	Article 100, Civil Account Code, Volume I.
25. To hot-weather establishment	Rule 6, Appendix 5, Civil Account Code, Volume I.
26. To the local purchase of articles of stationery ..	Rule 21, Appendix 5, Civil Account Code, Volume I.
27. To the purchase of furniture	....
28. To the grant of advance increments	Fundamental Rule 27.

(b) List of Auditor General's sanctions which *do not require* audit by the Deputy Secretary to the Government of India in the Finance Department.

	Nature of sanction.	Authority.
1.	To re-appropriations	Rule 80, of the Book of Financial Powers.
2.	To re-employment of pensioners	Article 66, Audit Code.
3.	To the grant of pensions	Rule 29, Appendix I, Audit Code.
4.	To the retention of Government servants in service after the age of 55—60 years.	Serial No. 21, Appendix II, Supplementary Rules.
5.	To the acceptance of an honorarium from an outside source.	Serial No. 4, Appendix III, Supplementary Rules.
6.	To the grant of exemptions from the rule limiting a halt on tour to 10 days.	Serial No. 26 do.
7.	To halts at hill stations in excess of 10 days ..	Serial No. 41 do.
8.	To extend the joining time admissible under rule beyond the maximum of 30 days.	Serial Nos. 69-70 do.
9.	To the grant of advances including permanent advance and advances from General Provident Fund, etc.	Article 159, Civil Account Code,
10.	To commutation of pensions	
11.	To waiving recoveries of overpayments ..	

APPENDIX 3.

[See Art. 10.]

Rules defining the Financial Powers of Accountants General.*

NOTE.—Additional powers specially delegated to the Accountant General, Posts and Telegraphs and the Director of Railway Audit are included in the Manual of Standing Orders of the Accountant General, Posts and Telegraphs and the Railway Audit Code respectively.

Definitions.

1. In these rules :—

(a) *Finance Department* means the Finance Department of the Government of India.

(b) *Non-recurring expenditure* means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.

(c) *Re-appropriation* means the transfer of funds from one unit of appropriation to another such unit.

Powers of sanctioning expenditure and of creating posts.

2. An Accountant General may sanction expenditure or advances of public money in those cases only in which he is authorised to do so by—

(a) the provisions of any legislative enactment for the time being in force, or of rules made under such an enactment ; or

(b) the Civil Account Code or any other code issued by, or with the approval of, the Governor General in Council ; or

(c) any order of the Governor General in Council delegating to him financial powers with reference to the provisions of a legislative enactment or to rules approved or orders issued by the Secretary of State ; or

(d) any order of the Governor General in Council laying down a scale or maximum scale of expenditure ; or

(e) these rules.

2-A. For work in new Public Works Divisions created under proper authority, an Accountant General may sanction the creation of permanent and temporary posts of Divisional Accountants on the usual time-scale rate of pay, *plus* the usual special pay and compensatory allowance (where sanctioned by a competent authority). He may also abolish a permanent or temporary post of Divisional Accountant whenever a Division is abolished by the Local Government. This delegation carries with it the power to increase or decrease the leave reserve according to the percentage prescribed for the Province.

Powers of sanctioning the write off.

2-B. An Accountant General may sanction the write off of any unpriced article of office furniture, and of any priced article of such furniture up to the [illegible]

No. 99.

Page 11, Appendix 3—

In line 1 of the footnote, *for* the words "Comptrollers, Assam and N. W. F. P." *substitute* "Comptrollers, Assam, N. W. F. P., Sind and Orissa".

(Audit Code, Vol. II, 1st Edn. (2nd Rept.), No. 99, dated the 1st May 1936.)

3. An Accountant General may increase or reduce the pay and allowances of inferior establishments serving under him subject to the following reservations—

(i) that his powers do not extend to the creation or abolition of permanent posts,

(ii) that the rates of pay and allowances do not exceed those sanctioned by the local Government for inferior establishments in its Secretariats, and

(iii) that an addition to the pay and allowances does not have the effect of raising the total pay and allowances of a post or of a Government servant to an amount in excess of Rs. 50 a month.

NOTE.—This rule does not apply to grain compensation allowance.

4. (a) Under Rule 81 of the Book of Financial Powers, the Auditor General, has, with the consent of the Finance Department, delegated to—

(i) all Civil Accountants General including the Comptrollers, Assam and North-West Frontier Province, the Director of Army Audit and the Audit Officer, Indian Stores Department, the power to sanction temporary posts on the clerical or inferior service establishment within the total budget provision, subject to the following conditions :—

(1) that the pay of the temporary post sanctioned does not exceed the prescribed maximum,

(2) that no sanction involves expenditure in future years, and

(3) that any re-appropriations made are within the recognised limits imposed by rule 7 ;

(ii) the Director of Railway Audit and the Accountant General, Posts and Telegraphs, the power to sanction temporary establishment in their own offices, subject to the following conditions and reservations :—

(1) that this power can be exercised in respect of non-gazetted establishments only,

(2) that no post may be sanctioned the pay of which exceeds the maximum time scale pay of clerks in his office,

(3) that the sanction accorded in any financial year does not involve expenditure in a future financial year, and

(4) that the cost can be met from their annual allotment for temporary establishment.

(b) The Director of Railway Audit may create temporary non-gazetted posts on pay not exceeding Rs. 500 in offices other than his own :—

(1) for any specified period, if the pay of the post does not exceed Rs. 270.

(2) for not more than 2 years, if the pay of the post exceeds Rs. 270.

Subject in each case to the condition that the total cost during the year does not exceed the annual limit of Rs. 10,000.

1-2
, Si

The Accountant General, Posts and Telegraphs may sanction the creation of temporary non-gazetted posts on pay not exceeding Rs. 500 in offices other than his own for a period of not more than two years, subject to the condition that the total cost during the year does not exceed the annual limit of Rs. 50,000.

Contingent Expenditure.

5. An Accountant General may sanction expenditure on contingent charges and the purchase of articles for the public service subject to the provisions of the Civil Account Code and of [illegible] Governor General in Council.

No. 10.

Page 13, Appendix 3, Rule 5—

Insert the following as a Note under this Rule :—

NOTE.—[illegible]
typewriters, co[illegible] ...ance of
budget provisio[illegible] ...d that
there are no co[illegible] ... where
and Stationery [illegible] ...Printing

[Audit Code, Vol. II. 1st Edn. (2nd Rep.), No. 10, dated [illegible] 1935.]

[illegible] consent of [illegible]
General the powers of [illegible]

[illegible] ...opriation, an [illegible] expenditure [illegible] consent of [illegible] ...al,—

[illegible] ...penditure must not be [illegible] ...s, and supply provided for voted [illegible] ...be appropriated to non-votable items, and

(b) supply must not be appropriated to any item of expenditure which has not been sanctioned by an authority empowered to sanction it.

Re-appropriation.

8. Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to the Accountant General, Posts and Telegraphs and the Director of Railway Audit, the powers of re-appropriation specified below :—

Subject to the conditions prescribed in Rule 7 above, the Director of Railway Audit and the Accountant General, Posts and Telegraphs may re-appropriate funds from any primary unit of appropriation to any other such unit; provided that, except with the previous consent of the Finance Department to be obtained through the Auditor General,—

(a) no re-appropriation shall be made to meet any expenditure, other than contingent expenditure, which is likely to involve further outlay in a future financial year, and

(b) no re-appropriation shall be made from the unit "Pay of Officers" to any other unit.

APPENDIX 4.

[See Art. 25.]

Rules for the Training of Junior Officers and for Departmental Examinations.

I.—*Rules for the training of Probationers in the General List of the Indian Audit and Accounts Service.*

(1) All Probationers will, within the first six months of their appointment, spend not less than six weeks at a Treasury in order to see the initial stages of the building up of the accounts. This period will extend over the compilation of two monthly sets of accounts, the second set being prepared by the Probationers themselves and checked by the Treasury staff.

(2) No Probationer will be allowed to appear at the Lower Departmental Examination until he has completed the training at the Treasury.

(3) On passing the Lower Departmental Examination, Probationers will be allowed, as far as is compatible with the interests of the service, to choose whether they will be further trained in Railway Accounts or in the ordinary line. Should he consider it necessary, however, in the interest of the department, the Auditor General may decide for which branch any Probationer is to be trained. Those electing for training in Railway Accounts will put in a considerable period at a station, an Executive Engineer's office, a workshop and a store yard and an equal period in a Railway Audit office. The others will put in two or more months in a Sub-Divisional and a Divisional office of the Public Works Department and a longer time in a Civil Audit office.

(4) The training in the Audit office will be generally on the lines laid down in the annexed regulations (*vide* section II below), which were published with the Finance Department's Resolution No. 3496, dated the 28th December 1876.

(5) No Probationer will be allowed to appear at the Higher Departmental Examination until he has completed the training prescribed in clause (3) above.

(6) Arrangements for the training of Probationers in an outside office will be made by the Head of the Audit office to which the Probationers are attached.

1. When a probationer has to proceed to another station for the purposes of his training, his travelling allowance will be regulated as for journeys on tour, and he may be granted a halting allowance at three-fourths of the rate admissible, up to a maximum period of two months at any particular station.

(7) During the period that Probationers are in an outside office, they will submit diaries regularly to the head of the Audit office to which they are attached, but, while they are in the Audit office itself, it will be left to the head of the office to use his discretion with regard to the nature of the control which he exercises over the Probationers' work.

II.—*Detailed Regulations of 1876 (for the training of Junior Officers) referred to in paragraph (4) of Section* I *above.*

(1) The work of an Indian Audit office, as at present constituted, is divided into audit and account, of which the former leads up to, and prepares materials for, the latter. When, therefore, a junior officer has been long enough in the office to have a general knowledge of its working, he should be attached to the audit section, and make himself practically acquainted with the procedure of testing, checking and recording payments to gazetted officers, establishments and pensioners, and payments on account of contingent charges . . . should be [illegible]

No. 123

15, Appendix 4, Section II—

Substitute the following for Rules (2 and (4) :—

[illegible] to prepare a classified abst[illegible] . . . with [illegible] officer [illegible] mental [illegible] assified a[illegible] compile and square the classified [illegible] them in the relevant Abstract, and post the closing entries relating to [illegible] compiled from the treasury, the vouchers and sch[illegible] [illegible] tained under Articl[illegible] [illegible] epartments and the [illegible] a month. Thereafte[illegible] in the Statement of [illegible] done and report to [illegible]

the 1st August 1936]

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. [illegible]

[illegible] months other than March or April] the abstract of transfer entries and statement of disbursers' accounts, and also post the closing entries of the month on as many pages of the detail book as the Accountant General may consider sufficient to afford a fair test of his practical knowledge; the Superintendent of the compilation department will lay the papers before the Accountant General again with a report of the corrections found necessary.

(5) Next the junior officer should prepare the journal entries of a month; he should also be required to prepare rough drafts of the entries, both journal and ledger, to close the books of one year, and to open those of the next—the entries, in fact, which will be necessary in the local office to close and open the books in use at the time of his probation.

(6) At some stage in this course of training the junior officer should, for some months, be put in charge of one or more accounts current with other offices, both outward and inward, gathering materials for the outward account from the original district accounts, preparing the account current and agreeing it with the books, watching the action of the other party to the amounts in adjustment and also taking the necessary steps to pass the inward amounts through the books, preparing the objection statement and any letters connected with his work for the approval of the Accountant General.

(7) The necessary duration of the course of training must vary with the opportunities available and the industry and ability of the officers, and it is therefore not desirable to name any particular period; but on no account should the training be hurried, and the Accountant General must satisfy himself that the junior officer has acquired a competent knowledge of the ordinary duties of the several branches of an Accountant General's office; * * *

III.—*Rules for the Departmental Examinations of Probationers in the General List of the Indian Audit and Accounts Service.*

[See Art. 25.]

(1) The Lower and Higher Departmental Examinations will be held half-yearly, on the Monday next after the 10th May and the 10th November and following days, in the subjects detailed in schedules A and B appended.

(2) Probationers will be permitted to appear for these exminations in instalments if they notify their intention beforehand and specify the subjects, provided that any practical training that has been prescribed in those subjects has been completed.

(3) Those who obtain 40 per cent. of the marks in each of the subjects and 50 per cent. in the aggregate will be held to have passed the examination. Those who fail in an examination will be held to have passed and be exempted from re-examination in the subjects in which they obtain 60 per cent. of the marks. These marks will be taken into account in reckoning the minimum aggregate at a later examination.

(4) Those who take an examination in instalments will not be held to have passed in the subject or subjects unless they obtain 60 per cent. of the marks in each subject.

(5) An officer recruited in India to the Department will be on probation for two years and until he has passed the Higher Departmental Examination. During the probationary period, he will not be eligible for the first increment until he has passed in Lower Departmental Examination, nor for the second increment until he has passed the Higher Departmental Examination. Probationers will be counted against the sanctioned strength of the office to which they are posted after the end of two years or from the date on which the results of their having passed the Higher Departmental Examination are received in the office to which they are attached, whichever is earlier.

(6) Repeated failure to pass the Departmental Examination within a period of three years (*i.e.*, after the sixth Departmental Examination held after a Probationer has joined the service, provided that the first examination held within six months of the date of a Probationer joining the service is not taken into account) will involve loss of appointment.

(7) The Departmental Examinations will be conducted in accordance rules in section V and under the direction of the Auditor General, wh decide upon the marks to be awarded to each examinee.

SCHEDULE A.

LOWER DEPARTMENTAL EXAMINATION.

Subjects.	Marks.
(1) Precis and Draft	200
(2) Political and Revenue system of India (a)	250
(3) General Principles of Government audit and accounts as described in the Introduction to Indian Government Accounts and Audit	250
(4) Commercial Book-keeping (b)	250
(5) The Principles of Parliamentary Financial Control (c)	200
Total	1,150

(a) *Books prescribed :—*

(i) Parts II, IV and V of the Report of the Simon Commission, Vol. I.

(ii) India's new constitution by J. P. Eddy and F. H. Lawton.

(b) *Books prescribed :—*

Dicksee's Book-keeping for Accountant students and Chapters I, II and VI-XI of the same author's Auditing.

(c) *Books prescribed :—*

The system of National Finance by E. Hilton Young.

NOTE.—The Auditor General will, when necessary, issue further instructions regarding any other books to be studied for these subjects.

(This revised Schedule A will take effect from the Lower Departmental Examination, if any, to be held in November 1937.)

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No. 156, dated the 1st April 1937.]

Rules (including the Supplementary Rules issued thereunder by the Governor General in Council)	250
3. Railway Accounts, General paper on all branches of Railway Accounts	250
4. Railway Accounts. Special paper on— (a) Open Line Expenditure audit, and budgets, and Store Accounts, or (b) Open Line Traffic Audit and Statistics, and Railway Construction Accounts	250
Total ..	1,000

For others.

1. Chapters I, II and IV—VI and VIII of Government Securities Manual and all chapters of the Civil Account Code, 8th edition ; Volumes I and II, Audit Code (1st edition) ; Account Code	250
2. nly) and Fundamental ... s issued thereunder by	250
3. Government Book-keeping and Finance and Revenue Accounts ..	250
4. Public Works Account Code	250
Total ..	1,000

(c) The examination will be of a practical nature and books will be allowed.

IV.—*Rules for the Departmental Examination qualifying for appointment to the Subordinate Accounts Service.

N.B.—The rules in this section have been modified by the Auditor General's letter No. 542-N.G.E.-628-31, dated 21st April 1931.

[See Art. 49]

(1) The Departmental examination qualifying for appointment to the Subordinate Accounts Service will be held once a year in November for all Civil Audit offices and will be separate for each branch of service. It will be held in the several Civil Audit offices and be conducted, under the rules in Section V of this Appendix, by means of question papers forwarded by the Auditor General or set by the local Accountant General, as the case may be, *vide* paragraph 4 (*d*) below. The answers will be examined and marked by the Auditor General or local Accountant General according as the papers are set by the former or by the latter.

NOTE.—An officer who has passed the examination for any branch will not, if he appears at the examination for another branch, be required to pass again in the subjects common to the two examinations.

(2) All persons appointed direct to the Subordinate Accounts Service, who have not passed this examination, are required to sit for it under the rules in Article 50.

Graduates with not less than three years' permanent service in a Civil Audit office or as Divisional Accountants, and others with not less than five years' permanent service in a Civil Audit office or as Divisional Accountants, may be allowed to appear at the examination, if they are certified by the Accountant General to be regular in their attendance, energetic, of good moral character and business habits, to give indication of possessing aptitude for the work of a Senior Accountant, and to have a reasonable prospect of passing the examination. Except with the special sanction of the Auditor General, a candidate will not be allowed to appear at more than three examinations, though a fourth attempt may be permitted by the head of the office if the candidate obtained not less than 350 marks at the third examination. Permission to appear at any particular examination will count as one attempt, whether the candidate actually sits for the examination or not, unless he is specially allowed to withdraw his name. Such withdrawal will not be allowed unless the circumstances of the case fully justify it.

NOTE 1.—Non-graduates can count permanent service as accounts clerks in divisional or sub-divisional offices of the Public Works Department, up to a period not exceeding two years, as permanent service as Divisional Accountants for the purposes of this rule.

NOTE 2.—The total service required under this rule to make a person eligible to appear in the Examination may be made up of several periods of service, *viz.*, (1) as a Divisional Accountant, (2) as an accounts clerk (up to a limit of two years) and (3) as a clerk in an Audit office.

NOTE 3.—Service as a temporary Divisional Accountant can also count if the person concerned is, at the time of sitting for the examination, in permanent Government employ.

NOTE 4.—Extreme care should be exercised in granting the certificate referred to above.

(2A) The examination of the Commercial Branch is reserved exclusively for the following classes of men :—

(1) Probationary Superintendents, Divisional Accountants and clerks on the staff of the Director of Commercial Audit at Headquarters or elsewhere.

*The rules relating to the Local Audit branch of the Subordinate Accounts Service do not apply to provinces in which the Local Audit Department has been transferred to the control of the Local Government.

(2) Probationary Superintendents, Divisional Accountants, and clerks who have undergone at least six months training under the Director of Commercial Audit in commercial accountancy and audit work either at Headquarters or elsewhere, who either—

(*i*) are still attached to the Commercial Section though not brought on to the strength of that Section, or

(*ii*) have been appointed to some commercial accounting post in any part of India or Burma.

(3) Senior Accountants and Accountants who have at some time undergone at least six months training in Commercial Accountancy and Audit work under the Director of Commercial Audit and are accepted by him as suitable candidates for the examination.

(3) Accountants General will submit to the Auditor General, not later than the 15th September in each year, a statement in the following form, of the candidates for examination in the following November :—

Name of candidate.	If appointed direct, date of appointment.	Number of examinations at which he has already appeared	If not appointed direct — Total Permanent Service. — Both for graduates and non-graduates — As clerks of the Audit office.		As Divisional Accountants.		For non-graduates only — As accounts clerks in Divisional or Sub-Divisional Offices of the Public Works Department.		Whether regular in his attendance or not.	Character. — Energy.	Business habits	General.	*Aptitude for work of a Senior Accountant*	Prospects of passing.	Remarks.
			Y.	M	Y.	M.	Y.	M							

" Certified—

(1) that I have personally satified myself as to the fitness of each candidate to sit at the examination and

(2) that in respect of those candidates recommended this year, who sat *at the examination held last year and failed to secure 30 per cent.* of the marks in the aggregate. their failure last year has been duly taken into consideration.

(4) (*a*) The subjects of the examination and the full marks allotted to each are as follows :—

Ordinary Subject.	*Marks.*
(1) Précis and Draft	150
Special Subjects.	
I.—Ordinary Branch.	
(2) Fundamental Rules, Civil Service Regulations (Pension Rules only), Leave Procedure Rules made by the Governor General in Council and instructions issued by the Auditor General in connection with Leave Procedure (Appendix 10 of the Audit Code)	200
(3) Civil Account Code, Volumes I and II, *Audit Code* (*omitting* Works audit and Public Works Inspection Rules), Treasury orders issued by the Governor General in Council under Rule 16 of the Devolution Rules, Forest Account Code and the Manuals issued by the Controller of the Currency	200
(4) Public Works Accounts Rules and Procedure, *viz.*, (1) Public Works Account Code and (2) Works Audit and Public Works Inspection Rules	200
(5) Book-keeping, Government and Commercial, and the Account Code	150

NOTE.—"The Student's Complete Commercial book-keeping, Accounting and Banking" by Arthur Field house has been prescribed as the text-book for the paper on Commercial book-keeping.

(6) Financial and Procedure Rules (including the Supplementary Rules issued under the Fundamental Rules) issued by the local Government (or the Government of India in the case of candidates of the offices of the Auditor General and the Accountant General, Central Revenues) which have a bearing on subjects (2), (3) and (4); and also the Public Works Department Code in the form in which it may have been authorised by the local Government or the Government of India, as the case may be	150
II.—Local Audit Branch.	
(2) Rules and Regulations for the Audit and Inspection of Accounts subject to the Audit and Inspection of the Examiner of Local Fund Accounts	250
(3) Acts of the Legislature and the Statutory Rules framed thereunder relating to the accounts referred to under (2).. ..	250
(4) Such portions of the following as the Accountant General may prescribe— Fundamental Rules, Civil Service Regulations (Pension Rules only), Travelling Allowance and Leave Procedure Rules framed by the Local Government, Civil Account Code (Volumes I and II), Audit Code and Account Code ..	250
(5) Commercial Book-keeping	100

NOTE.—The note under subject (5) of the Ordinary Branch applicable to subject (5) of the Local Audit Branch also.

Subjects.	Marks.
III.—Commercial Branch.	
(2) Special subject (2) of the Ordinary Branch .. — —	200
(3) Civil Account Code, Volumes I and II [illegible] ters, 1, 2, 3, 12, 16 and 17 of the Account Code .. —	200
(4) The theory and practice of Book-keeping as applied to trading and manufacturing concerns and the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheet	200
(5) The theory and practice of Factory accounting, embracing stores control and costing	150
(6) The audit of the accounts of trading and manufacturing concerns	150

NOTE.—For subjects (4) to (6) above the following text books are recommended for study :—

Advanced Accounts by R. N. Carter, F C.A.

Cost Accounts by L. W. Hawkins.

Auditing (a practical manual for Auditors), by L. R. Dicksee.

(b) In each of the subjects (2) (3) and (4) of the Ordinary and the Local Audit Branches and in subjects (2) and (3) of the Commercial Branch, there will be two papers which will be given in the following orders :—

(i) A theoretical paper to be answered without books.

(ii) A severely practical paper to be answered with books.

(b) In subject (6) of the Ordinary Branch there will be two practical papers to be answered with books.

Questions in special subjects (4), (5) and (6) of the Commercial Branch are to be answered without the aid of books.,

For the practical papers each candidate should bring with him a copy of each of the following books :—

Ordinary Branch.

Civil Service Regulations with Appendices.

Fundamental Rules.

Devolution Rules.

Treasury Orders issued by the Governor General in Council.

Audit Resolutions.

Civil Account Code, both the volumes.

Audit Code.

Account Code.

Forest Account Code.

Public Works Department Code.

Public Works Account Code, with the Book of Forms.

Manuals issued by the Controller of the Currency.

Auditor General's Audit Rulings issued during 1921-22 and subsequent years and Audit Instructions.

Leave Procedure Rules made by the Governor General in Council.

Such books relating to subject (6) as the Accountant General may prescribe.

Local Audit Branch.

Civil Service Regulations with Appendices.

Fundmental Rules.

Audit Resolutions.

Civil Account Code, both the volumes.

Audit Code.

Account Code.

Leave Procedure Rules made by the Local Government and Travelling Allowance Rules made by the Local Government.

Such acts of the Legislature and books of rules and regulations as the Accountant General may prescribe.

NOTE.—Candidates for the Subordinate Accounts Service Examination are permitted to use in the examination room the Posts and Telegraphs Compilation of the Fundamental and Supplementary Rules, or any other Compilation of a similar nature, in those papers in which the use of books is allowed.

Commercial Branch.

Civil Service Regulations with Appendices.

Fundamental Rules.

Devolution Rules.

Treasury Orders issued by the Governor General in Council.

Audit Resolutions.

Civil Account Code, both volumes.

Audit Code.

Account Code.

Forest Account Code.

Leave Procedure Rules made by the Governor General in Council.

Auditor General's Audit Rulings issued during 1921-22 and subsequent years.

(c) Subject (1) is common to the three branches. If a man of the Local Audit Branch or Commercial Branch who has passed the Local Audit or Commercial examination is transferred to the Ordinary Branch, he can be appointed only to the clerical service thereof or to the Divisional Accountants' service, if eligible, and will not be entitled to promotion to the Subordinate Accounts service of the Ordinary Branch until he has passed the examination in the special subjects of the Ordinary Branch. But men of the Commercial Branch who, when they passed the Commercial Examination,

obtained 35 per cent. or more of marks allotted for subjects (2) and (3) of their branch will not, on re-examination for the ordinary branch, be required to appear for subjects (2) and (3) of that branch.

(*d*) (*i*) The papers on the ordinary subject, on special subjects (2) to (5) of the Ordinary Branch, and on Special subjects (2) and (3) of the Commercial Branch, will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his Headquarters office.

(*ii*) The papers in special subjects (4), (5) and (6) of the Commercial Branch will be set and marked by an Officer whom the Director of Commercial Audit nominates for the approval of the Auditor General, and will be moderated by the Director of Commercial Audit.

(*iii*) The papers on special subject (6) of the Ordinary Branch and on the special subjects of the Local Audit Branch will be set and marked by officers selected by the Accountant General and will be moderated by the Accountant General personally in each office.

NOTE.—Besides the above subjects, it is open to the Accountant General to require Auditors of the Local Audit Branch to pass in one or more vernaculars of the province in which they are employed, by whatever standard he may consider desirable.

(5) In the Ordinary Branch the number of marks required to secure a pass is as follows :—

Précis and Draft	.. 35 per cent.
Other subjects	.. 35 per cent. in three and 40 per cent. in two. These percentages must also be secured separately in the practical papers answered with the aid of books.
Aggregate	.. 40 per cent.

Any candidate failing at an examination but passing in any subject with at least 60 per cent marks, separately in each paper where there is more than one paper in any subject, will not be required to appear again in that subject at a further examination.

(6) In the Local Audit Branch a candidate will be considered to have passed if he obtains the following marks :—

Subjects (1) to (4)	.. 35 per cent. in two and 40 per cent. in two. These percentages must also be secured separately in the practical papers answered with the aid of books.
Commercial Book-keeping.	40 per cent.
Aggregate	. 50 per cent.

A candidate of this branch who shows marked excellence in any subject by passing therein with not less than 60 per cent marks separately in each paper where there is more than one paper in any subject may also be exempted from further examination in that subject in subsequent examinations if he so wishes.

(7) In the Commercial Branch a candidate will be considered to have passed if he obtains the following marks :—

Précis and Draft	35 per cent.
Special subjects (2) and (3)	.. 30 per cent

This percentage must also be secured separately in the practic answered with the aid of books.

Special subjects (4), (5) and(6) 45
Aggregate 40

A candidate of this branch who secures 60 per cent. in the case and Draft and Special subjects (4), (5) and (6), and 50 per cent. (s in Theoretical and Practical papers) in the case of Special subjects (3) may be exempted from further examination in those subjects i examinations if he so wishes.

(8) The complete results of the examination will be communicate Auditor General to the Head of each Audit office, the names of s candidates being arranged in the order of merit, separately for eac three branches.

(9) The Auditor General reserves to himself the power of allowing tions to these rules in very special cases.

(10) These rules may be amended or revised by the Auditor Gen no general revision of the rules made at any time will be enforced fc years in respect of persons then in service.

V.—*Rules for conducting the Departmental Examinations referred to in III and IV of this Appendix.*

(1) The examination papers are sent from the Auditor General's of registered post, in a sealed packet containing a separate sealed envel each paper set. Their receipt should be acknowledged immediat telegram.

(2) The examination should be conducted, on the dates and accor programme prescribed by the Auditor General, by the Head of the office himself, or by one of his assistants (not below the rank of a I nominated by him.

(3) The sealed packet containing the sealed envelopes in which the qu papers are enclosed, should, on receipt be opened by the head of the in the presence of the officer who is to preside at the examination or if h self is to preside, in the presence of some other officer. The number of tion papers in each envelope is given on the envelope itself. The n given on the envelope should be compared with the number of canc appearing in each paper to verify that a sufficient number of question has been received.

After this comparison has been made, the envelopes should aga placed in a cover which should be sealed. This cover should be left i personal custody of the head of the office, and must not be opened unt examination begins, the several envelopes being opened when the pape required for distribution. The outer cover and the envelopes should be o in the presence of the candidates.

(4) The several papers should be given out singly and the exercises s be worked out by the candidate in the presence of the presiding officer.

Substitute the following for ...

(1) The examination should be conducted, on the dates, and ... to programme prescribed by the Auditor General, by the Head of the Audit Office himself, or by one of his assistants (not ordinarily below the rank ... sub- ... are ... On

Price anna 1 or 1½d.

related in any way to the officer who will ... receipt of this information, it will be decided whether or not the officer should be asked to invigilate.

(2) The examination papers are sent from the Auditor General's Office, by registered and insured post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by telegram.

(3) The sealed packet containing the sealed envelopes in which the question papers are enclosed, should, on receipt be opened by, the head of the office in the presence of the officer who is to preside at the examination ... to preside in the presence of some other officer. The

No. 95.

Page 25, Appendix 4, Section V—

Substitute the following *for* the existing form in Rule 17 of the revised Rules *as inserted by Correction Slip No. 3, dated the 1st October 1935* :—

Examination 193 .

1. Subject*
2. Date on which the Examination is held :
3. Index Number(s) of the candidate(s)

Index Number(s).	Remarks.

Certified that the Examination of the candidate(s) whose Index Number(s) is/are, noted above has/have been conducted strictly in accordance with the prescribed rules and that it commenced at.......................... ....and ended at..............................except in the case of......................... ....

The following candidate(s) did not sit for the Examination :—

Absent................................Index No.

Withdrawn............................Index No.

Exempted.............................Index No.

Dated..........the...............193 .

Presiding Officer————

Rank————

* Theoretical and Practical papers, as the case may be, to be specified.

(5) An index number is assigned to each candidate, this should be entered by him on each of his papers, *instead of his name which should no where appear on the Proceedings.*

(6) The questions need not be written out by the candidate; only the answers and solutions should be written in full, with the number of the question prefixed. The answers may be first worked out on waste paper. The neatness of the candidate's paper is taken into consideration in assigning marks. The paper should be of foolscap size, and the candidate's index number and the date and title of the subject should be written at the top of each page.

(7) The candidate's solutions, as first written out fair, must be surrendered to the presiding officer within the time allowed for each paper. The actual time taken by the candidate, *i.e.*, the interval between receiving the examination paper and returning his solution paper to the presiding officer, should be stated on the back of the solution paper.

(8) The solution papers should be transmitted, without alteration or [illegible] each day's examination, by sealed post, and addressed to the Deputy [illegible]

1. This rule does not apply to the papers set by the Accountant General under paragraph 4 (*d*) of Section IV of this Appendix.

(9) The presiding officer must certify that the above rules have been strictly followed, by signing certificates in the form given below, and explain any accidental or unavoidable deviations :—

Examination 193

1. Subject* :—
2. Date on which the examination is held :—
3. Time taken by the candidate in answering the paper :—

Index Number(s).	Begun.		Ended.		Remarks.
	Hour.	Minute.	Hour.	Minute.	

Certified that the examination of the candidate(s) whose index number(s) is/are noted above has been conducted strictly in accordance with the prescribed rules.

The following candidate(s) did not sit for the examination :—

Absent .. .. Index No.
Exempted .. .. Index No.

Dated the 193 .

Presiding Officer.
Rank.

* Theoretical and Practical papers, as the case may be to be specified.

APPENDIX 5.

[See Art. 95.]

Statement prescribing the periods after the expiration of which the various classes of records of the Audit office may be destroyed.

Item No. and description of Records.	No. of complete account years for which to be preserved.
I.—Account Compilations.	
1 Consolidated Abstracts	Permanently.
2 Journal	10
3 Ledger	10
4 District Classified Abstracts	10
5 Detail books	10
6 Works Audit Divisional Summaries (monthly)	15

No. 130

Page 26, Appendix 5—

II.—Accounts

(1) *After* the word "schedules" in ite[m] schedules of Deposits, *vide* item 5 below)'

(2) *Insert* the following as item 5 *re*[placing] item 6 :—

"5. Schedules of Deposits (including any s[...] months of March in which any items [...] vernment as lapsed deposits . .

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), ..

...s.	10
	6
Foreign	5
	5
	10 (or, in the case of vouchers for large projects, until 5 years after the closing of the estimate, whichever is later).
6 Accounts current received from other Governments and Departments	10
III.—Returns received.	
1 Books of Establishment	35
IV.—Audit Registers.	
1 Audit Register of Gazetted Officer's Pay and Allowances ..	12
2 Salary Audit Register of Public Works establishments in P. W. D. Form 64 (now abolished).	35
3 Establishment Audit Register	8
4 Audit Register of Pensions (Superannuation)	6

Item No. and Description of Records.	No of complete account years for which to be preserved.
IV.—*Audit Registers*—contd.	
5 Audit Register of Pensions (Political)	12
6 Works Audit Register	Permanently, or such shorter period, not being less than 15 years as may be prescribed by the Accountant General in consultation with the local Government.
V.—*Miscellaneous Registers.*	
1 Register of Lapsed Deposits and Bills	Permanently.
2 Register of Government servants lent or transferred to Foreign Service	35
3 Register of Pension Payment Orders	Permanently.
4 Cash and Cheque Registers of the Pre-audit Department	15
(This term also includes the Cash books of the late Public Works Account Offices).	
5 Book of Transfer Entries	5
6 Transfer Entry Number Book	3
7 Transfer Ledger and Abstract	5
8 Deposit Register	6
9 Bill Register	5
10 Inward Exchange Accounts Adjustment Registers	5
11 Register of Invoices	5
12 Register and Broadsheet of Special Recoveries (Article 434)	5
13 Do. when used as item 14 below	35
14 Register of Recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service Rules	35
15 Register of Index to House Building Advances	25
16 Register of Permanent Advances	4
17 Registers of Detailed estimates sanctioned against the project estimates of Public Works.	2 years after the completion of the project.
18 Registers of Land charges	Permanently.
19 (i) Provident Fund Ledgers and Registers	35
(ii) Provident Fund Ledger Cards	Follows the period prescribed for G. P. Fund vouchers of final payments.

6. The standard rate of interest referred to in paragraph 10 of the Resolution will be announced by the Government of India before the end of August each year.

7. Interest on advances made from the Fund shall run from the dates on which the advances are made in accordance with the decision referred to in Rule 4.

8. The terms once sanctioned by the Government of India, both as regards the amounts, the drawing and the repayment of advances, shall not be altered except with the specific previous sanction of the Government of India.

NOTE 1.—The refusal of a Legislative Council to vote the Funds required for expenditure to meet which an advance has been applied for and sanctioned, will be held to be a sufficient reason for altering the terms sanctioned to the extent necessary.

NOTE 2.—All payments of interest and repayments of principal in respect of advances made from the Fund should be made on the 31st March each year. Normally, and unless the orders state otherwise interest alone would be paid on the 31st March of the year in which the advances are made and equated payments of principal and interest would be made on the 31st March of each succeeding year until the advances are fully repaid.

9. An annual Report on the working of the Fund will be prepared by the Government of India and copies forwarded to the Secretary of State and to the Provincial Governments concerned.

ANNEXURE I.

(G. I., F D., Resolution No. D 1250-F., dated the 25th March 1925, regarding the introduction of the Provincial Loans Fund.)

The Government of India have had under consideration the question of systematising the arrangements for administering the advances made by the Central to Provincial Governments. After consultation with the latter it has been decided to establish a Central Fund, out of which all advances granted by the Government of India to Provincial Governments will in future be made, and to standardise for all Provinces alike the terms on which advances granted for various purposes will be repaid to the Fund.

2. The Fund shall be constituted as from the 1st April 1925 and shall be called the " Provincial Loans Fund ". Rules governing the administration of this Fund will be promulgated by the Government of India.

3. All outstanding capital liabilities of Provincial Governments to the Government of India will be transferred to the Fund at the time of its constitution and this capital will be increased from time to time as required by further advances from the Government of India.

4. The rate of interest charged by the Government of India on advances to the Fund which represent capital liabilities transferred to it in accordance with paragraph 3, will be the same as the rates at which interest would have been paid to the Government of India by the Provincial Governments but for the constitution of the Fund. The rate charged on further advances to the fund will, however, be determined on the basis of the cost of new borrowings to the Government of India from time to time.

5. If at any time there is a surplus in the capital of the Fund not required or not likely to be required at an early date for the purpose of new advances, the Fund shall be entitled to apply such surplus towards the reduction of advances previously made to it by the Government of India under such conditions as may be determined by the Government of India according to the circumstances of the case.

6. The terms already arranged between the Government of India and the Provinces in regard to any advances sanctioned prior to the constitution of the Fund will not be modified or affected in any way. The Fund will simply take the place of the Government of India as one of the parties to these contracts *vis-a-vis* the Provinces concerned.

7. The amount and the purpose of every advance which may be made by the Fund to a Provincial Government will be determined, as at present, by the Government of India in the Finance Department, and the Assembly will be asked to vote the necessary supply under the head : " Advances to the Provincial Loans Fund ". The receipts into, and disbursements from, the Fund will be recorded in the public accounts under a distinct head " Provincial Loans Fund ".

8. Advances of less than Rs. 5 lakhs for any scheme or group of works will not normally be made from the Fund, as being excluded by the principle

laid down in Rule 2 (*a*) of the Local Government (Borrowing) Rules, which requires that the proposed expenditure shall be so large that it cannot reasonably be met from current revenues. The rules governing the grouping of individual works for the purpose of this paragraph shall be the same as the rules which govern the grouping of works in order to determine the authority which is competent to sanction the total expenditure.

The limit of Rs. 5 lakhs, however, will not apply to capital expenditure (*a*) on productive works or (*b*) in a commercial department which is working at such a profit as to fulfil the test of productivity imposed by the Secretary of State or (*c*) on commercial undertakings whose accounts are maintained on a commercial basis.

9. No advances will be made out of the Fund to any Provincial Governments which do not provide annually out of their ordinary revenues sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, will not apply to the pre-Reform irrigation debt referred to in paragraph 12.

10. The standard rate of interest charged by the Fund on new advances will be so calculated, after taking into account the repayments due to the Fund on already existing advances, as to maintain the solvency of the Fund.

11. The standard rate of interest will be charged by the Fund to the Provinces on all advances required for capital expenditure which can be classed as productive under the rules on the subject approved by the Secretary of State and for making advances to cultivators and to co-operative societies and loans to local bodies. For all other advances, the rate will be ¼ per cent. above the standard rate.

12. All new advances made from the Fund and also all advances outstanding at present other than the debt relating to irrigation works constructed before the Reforms, the liability for which was transferred to Provincial Governments under the Reforms Scheme, will be subject to eventual repayment. It will be for the Government of India in the Finance Department to determine whether in any particular case repayment shall be by equated instalments of principal and interest or otherwise, and whether due instalments may be postponed or other exceptional arrangements made without threatening the solvency of the Fund.

13. The Government of India in the Finance Department will maintain a schedule specifying the term of years appropriate to the repayment of advances required for various purposes and will communicate to all the Provinces any additions to or modifications of that schedule at the time when they are made (See Annexure II below).

14. In the event of its being necessary to write off any part of an advance as irrecoverable, the loss shall not fall on the Fund but shall be made the occasion of a special Demand Grant to be submitted to the Assembly.

15. The Government of India retain full power to refuse or suspend advances to the Fund and to modify the constitution of the Fund in any way, if the financial position of India makes it imperative that this should be done.

16. The existing rights of the Provinces to borrow otherwise than in the form of advances from the Government of India will not be impaired.

ANNEXURE II.

(Schedule specified in paragraph 13 of the Resolution.)

Maximum number of years within which advances from the Fund should be repaid :—

	Years.
Advances required (1) for Capital expenditure which can be classified as productive and (2) for making advances to cultivators and to co-operative societies and loans to local bodies	80
Advances for all other purposes	50

APPENDIX 7.

List of Major and Minor Heads of Account of Central and Provincial Receipts and Disbursements.

Note 1.—Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur, *vide* Article 347 of the Account Code. A separate minor head "Loss or Gain by Exchange" may, therefore, be opened, when necessary, under any major head under which no such minor head is shown in this Appendix.

Note 2.—Expenditure on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., which is permitted to be charged to a Capital Major Head should be recorded under a separate minor head "Extraordinary Replacements" under that Capital Major Head.

Major Heads.	Minor Heads.
A.—Principal Heads of Revenue.	
I.—Customs	Sea Customs— Imports . (1)

(1) The revenue under this head has to be classified under the following sub-heads:—

I.—Revenue Duties.

1. Ale, beer, porter, cider, and other fermented liquors.
2. Spirits and liqueurs.
3. Wines.
4. Spices.
5. Tea.
6. Tobacco.
7. Kerosene oil.
8. Motor Spirit.
9. Oils, batching, fuel and lubricating.
10. Cotton raw.
11. Boots and shoes.
12. Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.
13. Electric lighting bulbs.
14. Wireless reception instruments and apparatus.
15. Dyes derived from coal tar and coal-tar derivatives.
16. Machinery.
17. Iron and Steel.
18. Silver bullion, coin, sheets, plates and other manufactures.
19. Tin, block.
20. Metals, other than iron and steel, silver and block tin.
21. Railway plant and rolling stock.
22. Artificial silk yarn and thread.
23. Yarn and textile fabrics, others.
24. Cinematograph films.
25. Portland cement excluding white portland cement.
26. Pneumatic rubber tyres and tubes part of.
27. Toys, games and sports goods.
28. Betelnuts.
29. All other articles.

II.—Protective Duties.

30. Sugar.
31. Heavy chemicals.
32. Iron and Steel.
33. Silver wire, thread and other manufactures.
34. Paper and stationery.
35. Raw silk.
36. Silk yarn and thread.
37. Cotton yarn and thread.
38. Cotton fabrics of British manufacture.
39. Cotton fabrics not of British manufacture.
40. Silk fabrics.
41. Cotton hosiery.
42. Artificial silk fabrics.
43. Fabrics of artificial silk mixed with other materials
44. Other textile manufactures.
45. Matches, match splints and veneers.
46. Wood pulp.

Major Heads.	Minor Heads.
A.—Principal Heads of Revenue—*contd.*	
I.—Customs—*contd.*	Sea Customs— Exports. (2) Miscellaneous. (3) Land Customs. (4) Excise duty on motor spirit. Excise duty on Kerosene. Excise duty on silver. Excise duty on Sugar (4-A). Excise duty on Matches. Excise duty on Iron and Steel. Excise duty on Mechanical Lighters. Warehouse and Wharf rents. Miscellaneous. (5) *Deduct*—Refunds and Drawbacks.

(2) Under this head should be entered :—

Skins raw.

Jute raw.

Jute manufactured.

Rice.

(3) Includes—

Recoveries on account of customs establishment at a private wharf unless credited by deduction from charges.

Commission (7½ per cent.) on Little Basses light dues and one per cent. on Straits light dues.

Cess on indigo.

(4-A) Figures of excise revenue for sugar should be shown separately for each of the following categories :—

Sugar other than Khandsari and Palmyra

Khandsari sugar

Palmyra sugar.

(5) Under this head should go—

Fees for registration of cargo boats

Other items.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—*contd.*	
II.—TAXES ON INCOME	Income Tax. (6)
	Super Tax.
	Miscellaneous. (6-A)
	Deduct—Refunds.
III.—SALT	Sales of Government Salt.
	Excise duty on Salt manufactured locally.
	Duty on imported Salt.
	Rents of warehouses.
	Fees and cesses. (7)
	Despatch receipts.
	Miscellaneous. (9)
	Deduct—Refunds.
IV.—OPIUM	Sale of Provision opium.
	Sale of Medical opium.
	Cost price of opium sold to the Excise Department. (10)
	Sale proceeds of Mewar Opium.
	Sale of Biscuit Opium.
	Miscellaneous. (11)
	Deduct—Refunds.
V.—LAND REVENUE	Ordinary revenue. (12)
	Sale of Government estates.

(6) Divided into the following sub-heads:—
1. Ordinary collections.
2. Deductions by Government from salaries and pensions.
3. Deductions from interest on Government Securities.

(6-A.) Accommodates receipts representing recoveries of expenditure in the Income-Tax Department which cannot be brought to account by deduction from expenditure, such as recoveries of overpayments in previous years, rents of buildings, recoveries of cost in civil suits and recoveries of copying fees. Recoveries under the provisions of the Income-Tax Act, such as penalties recovered from defaulting assessees, should be classified as ordinary collections of Income-Tax Revenues under the minor head "Income-Tax".

(7) Includes Government Proprietary share in Sultanpur Salt produce.

(8) *Deleted.*

(9) Includes wire tramway receipts and that part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight.

(10) See footnote (104-A) under 6—Excise.

(11) To this head should be credited:—
1. Fines and miscellaneous.
2. Sale-proceeds of confiscated opium. This should go to Opium. Excise or to Administration of Justice, according as the realising officer belongs to the Opium, the Excise or the Judicial Department.

(12) Includes the following:—
Fixed collections.
Revenue from canals in Sind.
Fluctuating collections.
Nazarana (succession fees on istamrari estates, or fees under the summary settlement in Bombay) should be credited here.
Over-collections (Bombay).
Surplus collections.
Collections from Government Estates.
Collections from the Shan States (Burma).
Kyun Tax (Burma).
Royalty on rubber (Burma).
Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date; if it be necessary for local purposes, a detailed head may be provided.
Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head; (if they were purchased, their rent would go under Collections from Government Estates; if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads).

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—*contd.*	
V.—LAND REVENUE—*contd.*	Sale-proceeds of waste-lands and redemption of land tax. (13) Redemption of summary settlement cess. Moturpha (house tax) Collections (India) Recoveries on account of survey and settlement charges Rents, etc., of fisheries Recovery of cost of maintenance of boundary pillars. Rates and cesses on lands Recoveries of overpayments (15) Collection of payments for services rendered (15-A) Miscellaneous (16) *Deduct*—Refunds *Deduct*—Portion of Land Revenue due to Irrigation Works.

(13) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers

In the case of land transferred from a Railway Administration, not liable for the capitalised value of the abatement of land revenue, to a Railway Administration which is so liable, the capitalised value of the Government assessment leviable should be credited to this head by debit to the Capital account of the latter Railway.

(14) *Deleted.*

(15) Recoveries on account of overpayments in previous years, *vide* Article 790 of the Audit Code. In the case of major heads under which there is no minor head for "Recoveries of Overpayments", the receipts should be credited to the minor head "Miscellaneous."

(15-A.) This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules in Appendix 10 A to the Audit Code and for which no adequate minor heads have been prescribed. In the case of major heads under which this minor head has not been provided, the recoveries should be taken to the minor head "Miscellaneous" Recoveries relating to departments not having a special receipt head in the accounts should be taken to the minor head "Collection of payments for services rendered" under the Major head "XXXV.—Miscellaneous" (See footnote 91-A).

(16) Includes—

Receipts on account of land registration fees.

Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest Department.

Water mills rent.

Huccoba tax (in Sind).

Malikana, or allowances to excluded proprietors. In Bengal and Assam this is treated as ordinary revenue and not as a separate item of receipt under this minor head.

Fines and forfeitures of Revenue Courts.

Receipts under Madras Act II of 1864 (see footnote 40).

Capitation tax (Burma).

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—*contd.*	
VI.—EXCISE	Country spirits. (17). Country fermented liquor. Malt liquors. Wines and spirits (foreign liquo beer, medicated wines an spirits). Receipts from commercial spi denatured spirits and medica Opium. Hemp and other drugs. (18). Fines, confiscations and miscella Recoveries of overpayments. (15 Collection of payments for serv (15-A.). Distilleries. *Deduct.*—Refunds.

Petroleum well revenue.

Jade and amber revenue.

Thathameda tax (Burma).

Receipts from Ruby mines (Burma).

Recoveries in India of law charges in England on account of appeals from India.

Miscellaneous receipts.

Rents of Railway class C lands and rents of buildings situated on such lands. Sal lands, or of Railway class B or class D lands or of buildings or trees thereon, the Railway Department for adjustment in reduction of the charge for land.

Cash receipts of record rooms of offices charged to Land Revenue should be shown in a head "Revenue Record Room Receipts" under the minor head "Miscellaneous." Re will be credited as receipts from other judicial stamps are credited. Charges of record-roo as establishment and other charges of the court or office concerned.

(17) Under this minor head and those that follow, suitable detailed heads should be Accountant General according to the requirements of each province after consultation with t ment.

No. 136.

Page 42, Appendix 7, Footnote (19)—

(1) *Delete* the following items :—

Sale proceeds of distillery sheds and buildings if the sales are effected u of the Excise Department.

Sale proceeds of old stores and materials of distillery buildings if th effected under orders of the Excise Department.

Rent of distillery land.

(2) *For* the item "Sale proceeds of measuring glasses and old furniture the following :—

"Sale proceeds of old furniture other than that pertaining to distilleries.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 136, dated the 1st Dece

Fines under the Abkari Act.

MAJOR HEADS.	MINOR HEADS.

A.—Principal Heads of Revenue—*contd.*

VII.—STAMPS.—	
A.—NON-JUDICIAL	Sale of stamps (20). Duty on impressing documents (21). Fines and penalties (22). Miscellaneous (23). Recoveries from other Governments for stamps supplied from Provincial Stamps Stores. *Deduct.*—Refunds.
B.—JUDICIAL	Sale of stamps (24). Fines and penalties (22). Miscellaneous (25). Recoveries from other Governments for stamps supplied from Provincial Stamps Stores. *Deduct.*—Refunds.
C.—GENERAL	Security Printing, India.

Contributions towards establishment.

Godown hire if the godown rent is realized by the Excise Department.

Proceeds of fines and confiscations should be credited to Law and Justice when realized by Judicial Officers and to Excise when realized by Excise Officers.

The sale proceeds of confiscated cocaine made over to Government Medical Store Depôts should be credited to this head irrespective of the Department by which the amount is realized.

(20) Includes—

Bills of Exchange or Hoondies.

Other non-judicial stamps.

(21) (*a*) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925.

(*b*) Duty on documents voluntarily brought for adjudication. (Sec. 31, Act II of 1899.)

(*c*) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.

(*d*) Other items

[illegible] head; those levied under [illegible]ty, *to the minor head* [illegible]ied under Chapter VII [illegible]osed by Cantonment [illegible] those imposed under [illegible]

(23) Includes—

Receipts on account of vakils' stamps.

Adjudication fees.

Other items.

(24) Under this head should be taken record room receipts realized in stamps.

(25) Includes—

Adjudication fees.

Composition Duty.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—*concld.*	
VIII.—FOREST	Timber and other produce removed from the forests by Government agency. Timber and other produce removed from the forests by consumers or purchasers. Drift and waif wood and confiscated forest produce. Revenue from forests not managed by Government. Miscellaneous. *Deduct*—Refunds.
IX.—REGISTRATION	Fees for registering documents. Fees for copies of registered documents. Miscellaneous. (30). *Deduct*—Refunds.
IX-A.—SCHEDULED TAXES ..	Entertainment Tax. Betting Tax. Luxury Tax. *Deduct*—Refunds.
X.—PAYMENTS FROM INDIAN STATES ..	Payments from Indian States. (31). *Deduct*—Refunds.
B.—Railways.	
XI-A.—STATE RAILWAYS .. .. Commercial Lines .. .. Gross Receipts .. .. *Deduct.*— Working expenses .. .. Share of surplus profits paid to Indian States and Railway Companies. Payments to worked lines .. Net Receipts	(32)
XI-B.—STATE RAILWAYS .. .. Strategic Lines .. .. Gross Receipts .. .. .. *Deduct.*— Working expenses .. .. Net Receipts	(32)
XII.—SUBSIDISED COMPANIES. (33)	(32)
XII-A.—RAILWAY MISCELLANEOUS RECEIPTS. (*a*) Commercial Lines .. .. (*b*) Strategic Lines	(32)
XII-B.—TRANSFERS FROM RAILWAY RESERVE FUND.	
XII-C.—WITHDRAWAL OF SUMS DEPOSITED ON ACCOUNT OF THE RAILWAY DEPRECIATION FUND.	

Other items.
(Cash recoveries in pauper suits should go to Administration of Justice—Court fees realized in cash.)
(26) to (29) *Deleted.*
(30) Fees for the authentication of powers of attorney should be credited to Miscellaneous under Registration, and not as Fees for registering documents.
(31) The receipts for each principal Indian State should be shown separately.
(32) The minor heads will appear in the Departmental Codes.
(33) Any receipts on this account accruing to Provincial Governments, (*e.g.*, on account of Shahdara Saharanpur Light Railway in the United Provinces) should be shown here and not under the head 'Civil Works' as was done prior to 1921-22.

MAJOR HEADS.	MINOR HEADS.
C.—Irrigation, Navigation, Embankment and Drainage Works. (34)	
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	
A.—Irrigation Works	Direct Receipts—
(1) Productive Works .	Water rates
Gross Receipts	Owners' rates.
	Water-supply of Towns.
	Sales of Water.
	Plantations.
	Other canal produce.
	Water-power.
	Navigation.
	Rents.
	Fines.
	Recoveries of expenditure.
	Miscellaneous.
	Portion of Land Revenue due to Works.
	Deduct—Refunds.
Deduct—Working Expenses ..	Extensions and Improvements
	Maintenance and Repairs
	Establishment.
	Tools and Plant.
	Suspense.
	Loss or Gain by Exchange.
	Deduct—English Cost of Stores.
Net Receipts ..	
(2) Unproductive Works ..	
Gross Receipts .. .	
Deduct—Working Expenses ..	Same as for A (1)—Productive Works.
Net Receipts or Payments ..	
B.—Navigation, Embankment and Drainage Works.	
(1) Productive Works	Direct Receipts—
Gross Receipts	Navigation.
	Sales of Water.
	Plantations.
	Rents
	Recoveries of expenditure
	Miscellaneous.
	Portion of Land Revenue due to works.
	Deduct.—Refunds.
Deduct—Working Expenses ..	Same as for A (1) above
Net Receipts	
(2) Unproductive Works ..	
Gross Receipts	
Deduct—Working Expenses ..	Same as for B (1) above.
Net Receipts or Payments ..	

(34) The detailed classification is given in Appendix 4 to the Public Works Account Code.

MAJOR HEADS.	MINOR HEADS.

C.—Irrigation, Navigation, Embankment and Drainage Works—*contd.*

MAJOR HEADS.	MINOR HEADS.
XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	
A. Irrigation Works	
(1) Works for which only Revenue Accounts are kept. (2) Works for which neither Capital nor Revenue Accounts are kept.	Direct Receipts— Water rates. Owners' rates. Water-supply of Towns. Sales of Water. Plantations. Other canal produce. Water-power. Navigation. Rents. Fines. Recoveries of expenditure. Miscellaneous. Portion of land revenue due to Works. *Deduct*—Refunds.
B. Navigation, Embankment and Drainage Works.	
(1) Works for which only Revenue Accounts are kept. (2) Works for which neither Capital nor Revenue Accounts are kept.	Direct Receipts— Navigation. Sales of Water. Plantations. Rents. Recoveries of expenditure. Miscellaneous. Portion of land revenue due to Works. *Deduct*—Refunds.

D.—Posts and Telegraphs.

MAJOR HEADS.	MINOR HEADS.
XV.—POSTS AND TELEGRAPHS—	
Gross Receipts .. .. .. *Deduct*—Working expenses Net Receipts.	(32)

MAJOR HEADS.	MINOR HEADS.
E.—Debt Services.	
XVI.—INTEREST ..	Interest on loans and advances by the Central Government. (35)
	Interest on loans and advances by the Provincial Governments. (35).
	Interest on Securities of Railway Companies' Provident Funds. (36)
	Interest on advances to Railway Companies charged to capital.
	Interest on Provincial Balances. (37)
	Interest on arrears of revenue.
	Percentage from subscribers to Service Funds on foreign service. (38)
	Premium on loans.
	Miscellaneous. (39)
	Deduct—Refunds.
F.—Civil Administration.	
XVII.—ADMINISTRATION OF JUSTICE	Sale-proceeds of unclaimed and escheated property.
	Court fees realised in cash. (40)
	General fees, fines and forfeitures. (41)

(35) A separate detailed head should be opened under these heads for each class of loans, namely —

Loans to Indian States.
Loans to Presidency Corporations, including Port Trusts.
Loans to Municipal and other Public Corporations (excluding Presidency Corporations)
Loans to Landholders and other Notabilities.
Advances to cultivators.
Advances under Special Laws (separately for each law, naming it).
Advances to Government servants (separately for house-building, motor cars and other conveyances).
Miscellaneous loans and advances.

NOTE.—Interest realised on advances made by the Government of India to the Provincial Loans Fund is adjusted by deduction from the gross expenditure under the major head "19—Interest, etc" [See footnote (111-A)].

(36) See footnote (269)

(37) See Rule 22 of the Devolution Rules. The *per contra* debit is taken to a similar head under '20.—Interest on other obligations.'

(38) Detailed heads should be opened for each of the funds for which additional percentages are authorised.

(39) On law charges.
On the unpaid portion of purchase-money of waste lands.
On the unpaid portion of commutation of the claim of Government to land tax.
On other accounts.

(40) Process servers' amins' fees.
Recoveries on account of pauper suits.
Other items.

(41) Under this head should be taken—
Fees of Provincial High Courts, Chief Court, and Recorder's Court.
(Miscellaneous receipts of High Courts may be included with their fees, though for those in Presidency towns a separate detailed head is desirable.)
Fees of Subordinate Civil Courts.
Receipts under Burma Village Act, 1907.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
XVII.—ADMINISTRATION OF JUSTICE —*contd.*	Pleadership examination fees. Miscellaneous fees and fines. (43). Miscellaneous. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A). *Deduct*—Refunds.
XVIII.—JAILS AND CONVICT SETTLEMENTS.	Jails. (44) Jail manufactures. (45, Convict receipts at Port Blair and Nicobars. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A). *Deduct*—Refunds.

Magisterial fines.

Other items.

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers if there be any such cases) should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority. Rewards should go against the revenue head of the department on whose prosecution the fine is imposed except opium rewards paid in the United Provinces, which are debited to the head 4—Opium.

(42) *Deleted.*

(43) Under this head should be taken—

Cash receipts of record-rooms in offices which are charged to Administration of Justice.

Fees received by Government Officers under Act XXVI of 1881 for performing duties as notaries public.

Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is a party.

Fees and commissions of the Administrator General and the Official Trustees.

(44) Includes—

(*a*) Hire of convicts.

(*b*) Recoveries of transportation and jail charges from other Governments and Indian States when creditable as revenue in accordance with rules 3 and 4 of Appendix 10-A.

(*c*) Miscellaneous.

(45) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry, and payment for work done in a jail, except at a jail press the receipts of which are creditable to XXXIV.—Stationery and Printing.

Only actual receipts from the public in cash, or receipts by transfer debit to some department, not classified under Jails and Convict Settlements, may be credited under "Jail Manufactures"; and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses.

It is not permissible to show anything as a receipt under these heads, which is brought in by debit to "Jails" or "Stationery". But if supplies are made by the manufacturing department of the Jails for consumption in them, either the raw material received and paid for should be charged as supplies or, if it has been charged for under "Manufactures," it should be transferred from that head to the sub-head "Supplies."

The instructions do not prevent transfers by debit and credit being made in the administrative accounts of the Jails.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
XIX.—POLICE (46) .. .	Contributions for Railway Police. (47) Police supplied to Railways. Police supplied to municipal, cantonment, and town funds. (48) Police supplied to public departments, private companies and persons. Presidency Police. Recoveries on account of village police. (49) Cash receipts under the Arms Act. (50) Fees, fines and forfeitures (51) Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A) and (52-A). Miscellaneous. (53) *Deduct*—Refunds.
XX.—PORTS AND PILOTAGE—	
A. *Major Ports*—	
(1) Bengal Pilot Service ..	Pilotage receipts (55) Miscellaneous. *Deduct*—Refunds
(2) Other Receipts .. .	Survey fees Fees for engagement and discharge of seamen. Fees for registration of vessels Examination fees and miscellaneous. *Deduct*—Refunds
B. *Minor Ports*	Sale proceeds of vessels and stores. Freight, passage and tonnage. Registration and other fees. Miscellaneous. *Deduct*—Refunds.

(46) The receipts under Sections 13, 14 and 15 of the Indian Police Act (Act V) of 1861 are credited to the General Police Fund (*vide* footnote 250).

(47) See footnote (137).

(48) Includes contributions on account of clothing, and any other recoveries on account of police supplied to Municipalities, etc., which are not taken by deduction from charges.

(49) Includes village goungs in Burma.

(50) For cash receipts realised by the Police Department.

(51) [illegible]

(52) *Deleted.*

[illegible] Contributions on account of uniform and charger allowances relating to members of Indian P[illegible] [illegible] to this head.

No. 133.

Page 49, Appendix 7, Footnote (53)—

Delete the words "(*vide* also footnote 250)" occurring at the end of this footnote.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 133, dated the 2nd November 1930.]

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
XX(1).—LIGHTHOUSES AND LIGHT-SHIPS.	Light dues. Contributions. Miscellaneous. *Deduct*—Refunds.
XXI.—EDUCATION (57) :—	
A. University	Fees, Government Arts Colleges. Fees, Government Professional Colleges.
B. Secondary	Fees, Government Secondary Schools.
C. Primary	Fees, Government Primary Schools.
D. Special	Fees and other receipts, Government Special Schools. (58)
E. General	Contributions. (59) Income from endowments. (60) Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A) Miscellaneous. (61) *Deduct*—Refunds.
XXII.—MEDICAL	Medical School and College fees. (62) Hospital receipts. (63) Radium Institute Receipts. Mental Hospital Receipts. (64) Sale of medicines. Contributions. (59) Income from endowments. (60 Loss or Gain by Exchange. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A) Miscellaneous. *Deduct*—Refunds.

(57) See footnote (161).

(58) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should be taken under this head.

(59) These are contributions from Indian States, municipalities and private persons.

(60) The capital value of the endowments should not appear in the accounts.

Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head.

(61) Includes the sub-heads "Sale-proceeds of books", "Examination Fees", and "Miscellaneous." The rents derived from the Government School and college hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head. As an exception to this rule, such receipts in Bihar and Orissa where College (or School) fees and hostel rents are invariably collected together and one receipt is granted in respect of both, are credited to the head 'Fees' relating to the institutions to which the hostels are attached.

(62) The fees from schools and colleges should be shown under separate detailed heads.

(63) Includes receipts from paying patients and Lock-Hospital receipts.

(64) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

(65) *Deleted.*

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
XXIII.—PUBLIC HEALTH	Sale-proceeds of sera and vaccines, etc.
	Contributions.
	Income from endowments. (60)
	Recoveries of overpayments. (15)
	Collection of payments for services rendered. (15-A)
	Miscellaneous. (66)
	Deduct—Refunds.
XXIV.—AGRICULTURE	Agricultural receipts. (67)
	Veterinary receipts. (68)
	Co-operative Credit. (68-A)
	Recoveries of overpayments. (15)
	Collection of payments for services rendered. (15-A)
	Deduct—Refunds.
XXV.—INDUSTRIES . ..	Industries.
	Cinchona plantations.
	Drug manufacture
	Acetone Factory.
	Fisheries.
	Indian School of Mines.
	Recoveries of overpayments. (15)
	Collection of payments for services rendered. (15-A)
	Deduct—Refunds.
XXVI.—MISCELLANEOUS DEPARTMENTS.	*Labour and Emigration*—
	Emigration fees. (69).
	Fees for the registration of Trade Unions. (69-A)
	Miscellaneous—
	Receipts on account of motor vehicles.
	Aviation Receipts.
	Broadcasting.
	Registration of Accountants.
	Examination fees. (70)
	Patent fees. (71)
	Sale of stores and materials.

(66) When classes for instruction in Public Health form part of a medical college, the cost of the establishment and the fees levied will be shown under the head "Medical". When they are distinct from the Medical College, the fees should be credited here and the cost of the establishment charged to "Public Health Estab- [illegible]

(69-A) The fees realised for the registration of Trade Unions under the Indian Trade Unions Act, 1926, are credited to this head.

(70) Examination fees relating to examinations conducted by Departments which have no answering head on the receipt side of the account are taken to this head, *e g*, examination fees realised by the Public Service Commission of the Central Government and by the heads of audit offices.

(71) The fees realised by the Controller of Patents are credited to this head.

Major Heads.	Minor Heads.
F.—Civil Administration—*concld.*	
XXVI.—Miscellaneous Departments—*contd.*	Fees for the inspection of steam boilers. Registration of Joint-Stock Companies. Administration of Indian Partnership Act, 1932. Miscellaneous. (72) *Deduct*—Refunds.
XXVI-A.—Indian Stores Department.	*Fees on account of purchase of stores. *Fees on account of inspection of stores purchased through the Department. *Fees on account of inspection of stores not purchased through the Department. *Testing fees recovered by the Government Test House. *Testing and Inspection fees recovered by the Metallurgical Inspectorate. Other miscellaneous receipts. *Deduct*—Refunds.
G.—Currency and Mint.	
XXVII.—Currency	*Profits on note circulation.* (73) (*a*) Interest realised on securities purchased under Section 19 of Act X of 1923. (*b*) Interest realised in respect of issues of currency notes against bills of exchange under Section 20 of Act X of 1923. Premium on Bills. (74) Value of old currency notes assumed to be no longer in circulation. Value of unclaimed currency notes. Currency Note Press. Loss or Gain by Exchange. Miscellaneous. (75) *Deduct*—Refunds.
XXVIII.—Mint	Percentage chargeable on the coinage of new rupees. Fees for coining dollars, etc. Other gain on silver coinage operations. Profit on circulation of nickel coins. Profit on circulation of bronze and copper coins Assay Fees. Miscellaneous. (76) *Deduct*—Refunds.

(72) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any) See footnote 158.

(73) Represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were ear-marked for the reduction of created securities in the Paper Currency Reserve by the Indian Paper Currency Act X of 1923. This provision has, however, been temporarily suspended by the successive Indian Finance Acts since 1922. Also see footnote (110-A).

(74) Includes premium on land revenue of one district paid in another. This head records premia on supply bills issued between places where there is no office of the Imperial Bank.

(75) Penalty for uncut light weight coins and for unnecessarily cutting coins should be taken under this head.

(76) Includes receipts on account of sale of old stores and materials.

* These heads have been introduced with effect from 1st April 1934.

MAJOR HEADS.	MINOR HEADS.
H.—Civil Works (34).	
XXX.—CIVIL WORKS	Rents. Interest on Cemetery Endowments Ferry Receipts Tolls on Roads Recoveries of expenditur . *Transfer from Central Road Development* Account (76-A) Miscellaneous. *Deduct*—Refunds.
XXX-A.—RECEIPTS FROM HYDRO-ELECTRIC SCHEMES.	
A—Name of project.	
(1) Gross Receipts	(*a*) Sale of power. (*b*) Miscellaneous Revenue. (*c*) *Deduct*—Refunds.
(2) *Deduct*— Working Expenses.	(*a*) Works expenditure chargeable to Revenue (*b*) Maintenance proper. (*c*) Provision for depreciation as calculated *for* transfer to the Depreciation Reserve Fund. *Less*—Amount to be spent from the Depreciation Reserve Fund. Net amount transferred to the Depreciation Reserve Fund. (*d*) *Renewals and Replacements from the De*preciation Reserve Fund. (*e*) Establishment. (*f*) *Tools and Plant* (*g*) Suspense. (*h*) *Deduct*—English cost of stores. (*i*) Expenditure in England on stores. (*j*) Gain or loss by Exchange. (*k*) Cost of power creditable to Bulk Supply.
(3) Net Receipts.	
B—Name of project and so on.	
XXXI.—BOMBAY DEVELOPMENT SCHEME.	Cotton Cess Receipts. Rents from properties. Sales of water. Sales of electricity. Miscellaneous Receipts. *Deduct*—Refunds.

(76-A) See footnote (237-A).

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous.	
XXXII.—TRANSFERS FROM FAMINE RELIEF FUND. (77)	
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.	Subscriptions to the Military Fund. Receipts of the Military Orphan Fund. Subscriptions to the Medical Retiring Fund. Subscriptions under the Indian Civil Service. Family Pension Regulations. (78). Subscriptions to the Bengal Civil Fund. (79). Subscriptions to the Madras Civil Fund. Subscriptions to the Bombay Civil Fund. Contributions for pensions and gratuities. (80).

(77) This head receives *per contra* credit on account of the debit to the *debt* head 'Famine Relief Fund' for so much of the expenditure on account of famine relief and other objects of a revenue or capital nature, as is met from the balances of the fund. This adjustment is made to ensure the exhibition in the Provincial accounts of the entire outlay on relief, etc., in any year, inclusive of the portion met from the fund. Transfers from the fund for advances to the Provincial Loan Account and for repayment of advances from the Provincial Loans Fund are accounted for through the head "Transfers from Famine Relief Fund" in the *Debt* Section of the account, *vide* notes (231-D) and (231-E).

(78) Subscriptions recovered from the Non-European members of the Indian Civil Service admitted to that service before 1912 should be credited to a detailed head "Subscriptions of Non-Europeans admitted to the Indian Civil Service before 1912."

(79) To be divided into two detailed heads, "Ordinary" and "Additional".

(80) Includes Refund of gratuity on re-employment and recoveries of actual charges in respect of pensions relating to other Governments.

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rule:—

Where leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, or, where there is no corresponding receipt head, to the minor head "Collection of payments for services rendered" under the major head "XXXV.—Miscellaneous", while the recoveries representing pensionary contributions should be credited to "XXXIII.—Receipts in aid of Superannuation". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head "XXXIII—Receipts in aid of Superannuation." These rules apply to recoveries of foreign service contributions also, the recoveries representing contribution for leave, where this is levied separately, being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head "XXXV—Miscellaneous", as the case may be.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be charged direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under exception (i) to rule 3 in Appendix 10-A to this Code; while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above.

Leave and pension contributions of Military Officers in permanent civil employ lent to Foreign Service should be adjusted as indicated above, while contributions of Military officers and others in permanent military employ, including those in temporary civil employ, and contributions for pensions of Indian Soldiers lent for Imperial Service should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-Effective" as the case may be.

Contribution recovered from foreign employers towards Government's liability under Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

MAJOR HEADS.	MINOR HEADS.
	J.—Miscellaneous—*contd.*
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION—*contd.*	Recoveries on account of capitalised marine pensions. Deductions for Marine Pension Fund. Miscellaneous. Loss or Gain by Exchange. *Deduct*—Refunds.
XXXIV.—STATIONERY AND PRINTING	Stationery receipts. (81). Sale of gazettes and other publications. Other press receipts. *Sale of plain paper used with stamps.* Loss or Gain by Exchange. *Deduct*—Refunds.
XXXV.—MISCELLANEOUS (82) ..	Unclaimed deposits. (82-A). Unclaimed Bills of Exchange of more than three years' standing. (83). Treasure Trove. Sale-proceeds of Durbar presents. (84). Sale of old stores and materials. Sales of land and houses, etc. Fees for Government audit. (85). Commission on purchase, sale, etc., of Government Securities and on Savings Bank investments. Contributions. (86). Rents. Rates and Taxes. Naturalisation, passport and copyright fees.

(80-A) *Deleted.*

(81) Sale-proceeds of stationery.

Sale-proceeds of stationery [illegible]

count).

(82) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(82-A) (a) Lapses on account of deposits, other than personal deposits, made with Government before the 1st April 1923, are a source of Provincial revenue.

(b) Lapses on account of deposits made with Government on or after the 1st April 1923 (and in the case of Coorg on or after the 1st April 1933) are a source of Provincial revenue in the following cases:—

(i) lapses of Civil and Criminal Court Deposits, except Cantonment Magistrates' Deposit;

(ii) lapses of such revenue deposits as relate to provincial subjects.

(83) Lapsed transfer receipts in the Civil Department will be taken to this head. Military lapsed transfer receipts will be adjusted in the books of the Military Department.

(84) Receipts of special missions, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, separate detailed heads will suffice.

(85) Includes fees from Courts of Wards for audit of their accounts.

(86) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose.

MAJOR HEADS.	MINOR HEADS.

J.—Miscellaneous—*concld.*

XXXV.—MISCELLANEOUS—*contd.* ..	Other fees, fines, and forfeitures. (87).
	Percentages chargeable on European stores for

No. 34.

Page 56, Appendix 7—

Major Head " XXXV—Miscellaneous "—

After the minor head " Receipts under the Bombay (District) Tobacco Act, 1933 " *insert* the following new minor heads :—

" Receipts under the Punjab Tobacco Vend Fees Act, 1934."

" Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935."

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 33, dated the 1st October 1935.]

Receipts from electricity duty (Bombay) " *substitute* " (Bombay and Bengal) ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 21, dated the 1st October 1935.]

	Act, 1935.
	Gain by Exchange on local transactions. (90).
	Recoveries of overpayments. (91).
	Collection of payments for services rendered. (91-A).
	Miscellaneous. (92).
	Net gain by exchange on Remittance transactions.
	Deduct—Refunds.

(87) Marriage and burial fees.

Fees for the services of the Government Examiner of Questioned Documents.

Other items (fees for stamping weights and measures, except in Bombay where they are credited to the head " XXV-Industries—Industries ", etc., certificate fees, Bombay, fees for inspection and copying declarations).

(88) Includes two detailed heads, *viz.* :—

(1) *One per cent. for Marine Insurance, cost of stores lost, general average, etc.*

(2) *Two per cent. for agency and departmental charges.*

(89) The receipts from the surcharge on goods traffic imposed under the Freight (Railway and Steam Vessels) Tax Act, 1917 (No. XIII of 1917), as amended by Section 4 of the Indian Finance Act, 1921, are taken to this head. Receipts realised by Railways, including private and branch line Companies' and Indian States' Railways, and collections made in through booking in the case of Inland Steam Vessels which have through booking arrangements with Railways, are adjusted on the Railway books. Collections made otherwise than in through-booking in respect of Inland Steam Vessels which have through-booking arrangements with Railways, as well as all collections in respect of vessels having no through-booking arrangements with Railways, are finally brought to account by the Civil Accountants General concerned.

(90) On transactions not affecting the London Account.

(91) Cash recoveries of service payments in previous years (when the charges were debited to departments not having a corresponding receipt head).

(91-A) This minor head is used for those departments which have no special receipt head in the accounts.

(92) Recoveries on account of law charges other than those in pauper suits (when the charges have been against departments not having an answering receipt head).

Toll fees on the Khyber Road.

Other items (see instructions in note 219).

MAJOR HEADS.	MINOR HEADS.

K.—Defence Receipts.

MAJOR HEADS.	MINOR HEADS.
XXXVI.—DEFENCE RECEIPTS—EFFECTIVE— I.—Fighting Services. II.—Administrative Services [illegible] of Commands, etc V.—Purchase and sale of stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Air Force and Royal Indian Navy). VI.—Special Services. VII.—Transportation, Conservancy. Hot Weather Establishments and Miscellaneous. VIII.—Military Engineer Services, (including stores) IX.—Auxiliary and Territorial Forces. X.—Royal Air Force (including stores). XI.—Royal Indian Navy (including stores).	
XXXVII.—DEFENCE RECEIPTS—NON-EFFECTIVE— I.—Army. II.—Royal Air Force. III.—Royal Indian Navy.	

L.—Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

MAJOR HEADS.	MINOR HEADS.
XXXIX.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS.	
XXXIX.—A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	

MAJOR HEADS.	MINOR HEADS.
	M.—Extraordinary items.
XL.—EXTRAORDINARY RECEIPTS..	I. Sale of land. . . .

No. 129.

Page 58, Appendix 7—

Major head " I.—Customs ".

In the correction slip No. 20, dated the 1st October 1935 *change* the figure " 39 " in the page reference *to* " 58 ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 129, dated the 1st October 1936.]

Page . . .

Major head " 1—Customs "—

Insert the following new minor head after the minor hea connection with excise duty on matches " :

" Charges in connection with excise duty on mechanica

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 20, dated the 1st C

contingenies
d contingen-
ty on Sugar.
se duty on
Matches.

MAJOR HEADS.	MINOR HEADS.
	Assignments and Compensations.
	Miscellaneous.
	Loss or Gain by exchange.
2.—TAXES ON INCOME	Collection of Income Tax. (95-A).
	Loss or Gain by Exchange.
3.—SALT	*Working expenses*—
	Direction.
	Manufacture.
	Weighment.
	Stores and Workshop establishments.
	Medical establishments.
	Contribution to the Depreciation Reserve.
	Renewals and Replacements.
	Cost of Accounts and Audit.
	Pensionary charges and contribution to Provident Funds.
	Salt purchase and freight.
	Preventive establishments.
	Works.

(92-A) Any special and non-recurring receipts unconnected with expenditure previously debited to a capital head the accounts of which are sufficiently large to justify a departure from the general rule of classification laid down in Article 181 (6) of the Audit Code, may be credited under this head if the local Government desires to distinguish them from the ordinary revenues of the year.

(93) A new minor head " Works " may, if necessary, be opened under any of the major heads grouped under Sections A, F., G. and J for the record of expenditure on the construction and repairs of such works as may be transferred to the administrative control of the Civil Departments concerned, under the orders of the competent authorities. Suitable sub-heads may be provided under the minor head " Works " for the separate exhibition of expenditure under Original Works, Repairs and Other Charges. Receipts, if any, such as 'Rents of buildings', realised from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned.

(94) The charges of each principal port should be stated under a separate sub-head. A separate sub-head should also be provided to show the cost, if any, of the collection of the cess on indigo levied under Act III of 1918.

(95) This head may, if necessary, be amalgamated with the head " Sea Customs, etc."

(95-A) Includes Super-tax.

Major Heads.	Minor Heads.

A.—Direct Demands on the Revenue—*contd.*

Major Heads.	Minor Heads.
3.—Salt—*contd*	*Working expenses*—contd. Interest on capital. Royalties and Compensations. Miscellaneous. Loss or Gain by Exchange. *Deduct*—Amount met from Depreciation Reserve. *Deduct*—English cost of stores and Establishment. (95-B).
4.—Opium	Superintendence. Ghazipur Opium factory. Opium research laboratory, Cawnpore. District staff. Purchase of Opium. Payments to Cultivators. Other Opium Agencies and Establishments. Compensations. Opium Miscellaneous Charges in Calcutta.

[illegible] s. (97).
[illegible] e collections.

[illegible] Salt Revenue [illegible] are *brought to* account under '3-Salt' in the account of the [illegible]

(96) This head includes all district administrative charges other than those debited to the group-head 'E.—District Administration' subordinate to the major head '22.—General Administration' under the principle enunciated in note (125).

The sub-heads under this minor head vary from province to province according to the actual constitution of the district staff

(97) Government Estates are estates of which the rental temporarily or permanently belongs to Government. There should be three sub-heads—

(a) Collection of Revenue.

(b) Outlay on Improvement.

(c) Cost of Settlement.

Where commission is paid on the collection of rents of Government estates, it should be charged to (a) under this head, and not to 'Charges on account of land revenue collections.'

The survey and settlement of a permanent estate, if done as an isolated business, and not as part of a general arrangement for survey and settlement, should be charged to (c) under this head.

(98) Commission on Land Revenue Collections.

Ditto Land Capitation Tax.

Ditto House tax.

Percentage allowed as remuneration to village officers (Bombay)

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—*contd.*	
5.—LAND REVENUE—*contd.* ..	Chargos on account of fishery collections. Survey, Settlement and Record Operations. (99). Land Records. (100). Charges on account of encumbered estates. Allowances to District and Village Officers. (101). Assignments and Compensations. (102). Loss or Gain by Exchange.
6.—EXCISE. (103)	Superintendence. District Executive Establishment. (104). Distilleries. (103-A). Cost of opium supplied to Excise Depar (104-A). Purchase of Ganja and other drugs. Compensations. Excise Bureau. (103-A). Loss or Gain by Exchange.

(99) The sub-heads are—
(*a*) Controlling office.
(*b*) Other headquarter Establishments.
(*c*) Survey and settlement parties (meaning officers of the Revenue Department).
(*d*) Professional survey parties. (If these are parties of the Survey of India, their charges must not be directly brought to account, but through the Accountant General, Central Revenues).
(*e*) Survey Schools.
(*f*) Cost of Cadastral maps.
(*g*) Extra departmental mapping.

(100) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads, "Superintendence" and "District charges". All Patwari and Kanungo charges should be shown under the latter head (except in Bengal and Bihar and Orissa).

(101) These allowances consist mainly of allowances paid to village officials, many of them hereditary, maintained in the interest of land revenue collection.

(102) The sub-heads are—
(1) Inamdars and other grantees.
(2) Pensions in lieu of resumed la
(3) Malikana or Allowances to ex
(4) Other land revenue compens

(103) The charges of the combined s
manner, *viz*—
(1) the charges under "Salt pur
(2) the remainder is distributed bet

(103-A.) In Bengal charges *for* "Exc
and those *for* "Distilleries" under "I

(104) Includes Inspection and Preventi
In Bengal and Bombay the nomenclature

(104-A) As soon as the opium is supplied to t
is debited to this head by credit to the head "
"IV—Opium."

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—*concld.*	
7.—STAMPS—	
A. Non-Judicial	Superintendence. (105). Charges for the sale of stamps. (106). Cost of stamps supplied from Central Stamp Stores. (107) Cost of stamps supplied from Provincial Stamp Stores
B. Judicial	Superintendence. (105). Charges for the sale of stamps (106). Cost of stamps supplied from Central Stamp Stores (107) Cost of stamps supplied from Provincial Stamp Stores. Loss or Gain by Exchange.
C. General	Security Printing Press. (107-A)
8.—FOREST	General Direction (108) Conservancy, Maintenance and Regeneration. Establishment. Interest on Capital (110). Loss or Gain by Exchange
9.—REGISTRATION	Superintendence. District charges Loss or Gain by Exchange.
9-A.—SCHEDULED TAXES ..	Entertainment Tax Betting Tax Luxury Tax

(105) [illegible]

The following sub-heads should be distinct —

(a) Presidency Executive Establishment

(b) District Establishment.

Contingencies of Collectors' offices properly debitable to 'Stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone.

(106) Includes commission, discount, and the pay and allowances of official vendors entertained for the sale of stamps.

(107) The cost of stamps supplied from the Central Stamp Stores is charged to this head. The charges include overhead charges to cover a portion of the cost of maintenance of the stores and incidental charges connected with the supply of stamps, if any.

(107-A) The sub-heads are—

(1) Working expenses, and

(2) Interest on Capital.

(108) The charges on account of the pay, allowances and contingencies of the Inspector General and Chief Conservators of Forests (or other officers of similar standing) should be shown under this head.

(109) *Deleted.*

(110) This head records the interest on Forest Capital Outlay brought to account under the capital major head "52-A—Forest Capital outlay not charged to Revenue."

Major Heads.	Minor Heads.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works (34)—contd.	
15.—Other Revenue expenditure financed from ordinary Revenues :— A. Irrigation Works—*contd.*	Tools and Plant. Suspense. Loss or Gain by Exchange. *Deduct*—English cost of Stores.
(2) Works for which neither capital nor revenue accounts are kept.	Same as for A (1) above.
(3) Miscellaneous Expenditure ..	Establishment. Tools and Plant. Other charges. Grants-in-aid. Suspense. Loss or Gain by Exchange. *Deduct*—English cost of Stores and Establishment.
B. Navigation, Embankment and Drainage Works.	
(1) Works for which only revenue Accounts are kept.	As for A (1) above.
(2) Works for which neither capital nor revenue accounts are kept.	As for A (1) above.
(3) Miscellaneous Expenditure ..	As for A (3) above.
Deduct—Amount financed from Famine Relief Fund.	
Net amount charged to ordinary Revenues.	
15 (1)—Other Revenue Expenditure financed from Famine Relief Fund.	Irrigation Works. Navigation, Embankment and Drainage Works.
CC.—Capital Account of Irrigation, Navigation Embankment and Drainage Works charged to Revenue (34).	
16.—Construction of Irrigation, Navigation, Embankment and Drainage Works—	
A. Financed from Famine Relief Fund	Irrigation Works. Navigation, Embankment and Drainage Works.
B. Financed from Ordinary Revenues.	Same as for A above.
Deduct—Repayments of Capital expenditure charged to Ordinary Revenues.	Same as for A above.
Net amount charged to Ordinary Revenues.	Same as for A above.
D.—Posts and Telegraphs Revenue Account.	
17.—Posts and Telegraphs— Interest on Debt	(32)
DD.—Posts and Telegraphs Capital Account charged to Revenue.	
18.—Capital outlay on Posts and Telegraphs.	(32)

MAJOR HEADS.	MINOR HEADS.

E.—Debt Services.

Central Section.

19.—INTEREST ON ORDINARY DEBT ..

Permanent Debt.

Interest on Central Loans:—

NOTE.—A separate minor head to be opened for interest on each loan.

Discount on Loans :—

Discount on different loans to be shown under separate sub-heads.

Other Items :—

Interest on Expired Loans.
Management of Debt.
Loss or Gain by Exchange.
Miscellaneous.

Floating Debt :—

Discount on Treasury Bills. (110-A).
Interest on other Floating loans. (111).
Miscellaneous.
Loss or Gain by Exchange.

Deduct—

(1) Interest transferred to Commercial Departments.
(2) Interest chargeable to Provincial Loans Fund. (111-A).
(3) Interest portion of equated p
account of commuted value
(111-B).

on"—
head

Provincial Section.

Interest on Provincial Loans—

NOTE.—A separate minor head sho
ed for interest on each Provinci

Discount on Provincial Loans—

Other items—

Interest Payable to Provincial I
on :—
(*a*) Advances on account of
Loan Accounts outstand
April 1921.
(*b*) Advances in respect of Ir
pital Expenditure up to 1
(*c*) Other advances.

Management of debt.
Loss or Gain by Exchange.
Miscellaneous.

(110-A). The debit under this head in the accounts of a particular year is to be limited to the disco actually accrued during that year. This is effected in the manner indicated below. On the issue of a treasury bill whether to the public or to the Paper Currency Reserve, the entire amount of discount should be charged in the first instance to this head. At the end of the year this head should be relieved of that portion of the discount on treasury bills outstanding on the 31st March which has not yet accrued, by credit to this head and debit to a separate detailed head "Discount on treasury bills" subordinate to the local ledger head "Suspense Account". On maturity of the treasury bill in the following year, the amount of discount accruing in that year should be charged to this head by credit to the detailed head under "Suspense Account" mentioned above, thus clearing the debit outstanding under that head.

Major Heads.	Minor Heads.
E.—Debt Services—*contd.*	
19.—Interest on Ordinary Debt—*contd.*	*Deduct*— (1) Interest transferred to Commercial Departments. (2) Interest portion of equated payments on account of commuted value of pensions. (111-B).
20.—Interest on Other Obligations	*Special Loans*— Interest on Loans from the late King of Oudh. Interest on Loans from Raja Kalisunker Ghosal. Interest on Book Debt Loan on account of Madho Rao Interest on Educational Funds Interest on Charitable Funds Interest on other Loans (112) *Treasury Notes of Service and other Funds*— Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples. Interest at 4 per cent. on Madras non-transferable Treasury Notes. *Deposits of Service Funds bearing interest.* (113). Interest on Superior Services (India) Family Pension Fund Interest on Bengal Uncovenanted Service Family Pension Fund. Interest on Bombay Family Pension Fund of Government Servants. Interest on Bengal and Madras Service Family Pension Fund. Interest on Madras Military Assistant Surgeons' Fund Interest on Indian Military Widows' and Orphans' Fund.

MAJOR HEADS.	MINOR HEADS.
	E.—Debt Services—*contd.*
20.—INTEREST ON OTHER OBLIGATIONS—*contd.*	*Savings Bank Deposits.* (113). Interest on Presidency Savings Bank Deposits. (P. & T.) Interest on Post Office Savings Bank Deposits. (P. & T.) Interest on deposits in State Railway Provident Institutions. Interest on Companies' Railways Provident Funds. Interest on Financial Department Provident Fund. Interest on Civil Engineer's Provident Fund. Interest on Forest Officers' Provident Fund. Interest on Police Officers' Provident Fund. Interest on Civil Veterinary Department Provident Fund. Interest on Opium Department Provident Fund. Interest on Electrical Inspector's Provident Fund. Interest on Cemetery Endowment Fund. Interest on other miscellaneous Provident Funds. Interest on General Provident Fund. Interest on Indian Civil Service Provident Fund. Bonus on Post Office Cash Certificates. (P. & T.). (113-A). Interest on Indian Army and Royal Indian Navy Officers' Provident Fund. Interest on Indian Civil Service (Non-European Members) Provident Fund.

(111) Temporary detailed heads should be opened as occasion requires.

(111-A) Interest realised on advances made by the Government of India to the Provincial Loans Fund is adjusted under this minor head by deduction from the gross expenditure under the Major Head "19—Interest on Ordinary debt (Central)."

(111-B) *See* footnote (219-C). In the Central section this minor head will appear on the books of the Accountant General, Central Revenues, only.

(112) Detailed heads should be provided for—

Interest on 8 per cent. perpetual Loan (Madras).

Interest on 6 per cent. perpetual Loan (Madras).

Interest on Kollah Singana Chetty's Choultrie Endowment (Madras).

Interest on deposits of the Monegar Choultrie (Madras).

Interest on charitable endowments of Indian Chiefs (United Provinces).

(113) Interest on Savings Bank Deposits and Special Savings Bank Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt".

Interest on Superior Services (India) Family Pension Fund is adjusted by the India Office at the close of each half-year.

(113-A). See footnote (234-B).

and Light-ships.
Interest on Depreciation Reserve Fund—Lighthouses and Light-ships.
Interest on Additions and Replacement Reserve Fund—Lighthouses and Light-ships.
Interest on deposits of Depreciation Reserves of Government Commercial undertakings. (114-A).

Other items—
Interest on Provincial Balances.
Interest on Famine Relief Fund Balances.
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account.
Interest on advances from Famine Relief Fund for financing commutation of pensions.
Interest on unexpended capital deposited by Railway Companies with the Secretary of State.
Interest on Miscellaneous Accounts. (113) (115).

MAJOR HEADS.	MINOR HEADS.
E.—Debt Services—*concld.*	
20.—INTEREST ON OTHER OBLIGATIONS—*concld.*	Miscellaneous. (115-A). Interest on balance of Provincial Loans Fund. (115-B). Payments to Post Office for Savings Bank and Cash Certificate work.
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Sinking Funds. (116). *Other appropriations.* (116-A).
F.—Civil Administration (93).	
22.—GENERAL ADMINISTRATION— A. Heads of Provinces (including Governor General), Executive Councils, and Ministers.	Salaries of the Governor General and Governors. Sumptuary allowance of Governor General and Governors. Staff and household of Governor General and Governors. (117). State conveyances and motors of the Governor-General. (117-A). Expenditure from Contract allowance. (118).

(115-A) This head is intended for the record of advertisement and other charges (other than the Bonus) connected with Post Office Cash Certificates.

(115-B) Interest allowed by the Government of India on the balance of the Provincial Loans Fund is brought to account under this head.

(116) A detailed head should be opened for each of the loans for which a Sinking Fund is established.

(116-A) This head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds.

(117) Includes all charges on account of the pay and allowances, etc., of Private Secretary, Military Secretary, Aides-de-Camp and other personal staff of Heads of Provinces and of their establishments, and contingencies which are met from audited funds. The charges on account of the Private Secretary to the Governor General and of his establishment and of the establishment of the Military Secretary to the Governor General, Comptroller of Viceregal House and of his establishment and of contingencies, which are met from audited funds, are recorded under this head but the pay and allowances, etc., of the Military Secretary himself, Aides-de-Camp and Bodyguard of the Governor General are debited to Defence Services estimates.

The purchase of motor cars for the Heads of Provinces is charged to this head.

[illegible] ther allowances granted to Indian Officers of the Regular Army or Military Police on [illegible] duty as honorary Aides-de-Camp to a Governor, will also be charged under this head. [illegible] ranted to an Indian Officer on the active list of the Burma Military Police for doing [illegible] nder "Police" to the same head as his pay, but his other allowances will be charged under this head.

The charges connected with the upkeep of Viceregal gardens are also recorded under this head.

(117-A) Under this head will be included charges on account of the purchase, upkeep and feed of State horses, the repairs and upkeep of State carriages and the maintenance of State motor cars.

(118) This head is meant for the unaudited expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the Governor General and the Heads of Provinces, which is met from the contract grant. Charges on account of the purchase of State motor cars for the Governor General and the maintenance of State motor cars for Heads of Provinces are also charged to this head.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
22.—GENERAL ADMINISTRATION—*contd.*	
A. Heads of Provinces (including Governor General) Executive Councils, and Ministers—*contd.*	Tour Expenses. (119) Chief Commissioner. (120) Executive Council. Ministers.
B. Legislative Bodies	Council of State. Indian Legislative Assembly. Provincial Legislative Councils. Elections for Indian and Provincial Legislatures. (120-A)
C. Secretariat and Headquarters Establishments.	Civil Secretariats. (121) Military Secretariat. Board of Revenue, Financial Commissioner and establishments. Financial Commissioners' Settlement Secretariat.

(119) This head records the tour expenses of the Governor General and Heads of Provinces and of their personal staff The charges are met from audited funds The detailed heads are :—

(1) Maintenance and repairs of camp equipment and pay of tent-pitchers and camp menials.

(2) Railway freight on tents, heavy goods, horses, etc , in connection with tours.

(3) Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government Houses.

(4) Reserved accommodation for members of families of the Governor General and Governors.

(5) Special trains and haulage of Saloon carriages. (Charges for the maintenance, stabling, replacing, cleaning and repairing of the Saloon carriages of Heads of Provinces should be taken to this head.)

(6) Cart and coolie hire on tour.

(7) Cart and coolie hire during transfer between Government Houses.

(8) Saddle horses and carriages on tour.

(9) Payments and presents for services rendered on tour.

(10) Railway fares and carriage of household while on tour

(11) Railway fares and carriage of household while in transit between Government Houses.

(12) Keep of elephants. (When elephants are lent to a Civil Department, a last ration certificate from the Station Supply Officer should be sent in support of the first charge made in the Civil Department

No. 40.

Page 69, Appendix 7, Footnote (119), Item (14)—
Delete the bracketted portion of this item.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 40, dated the 2nd December 1935.]

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
22.—GENERAL ADMINISTRATION—*concld.*	
C. Secretariat and Headquarters Establishments—*concld.*	Inspector General of Stamps, Registration and Excise. (122) Director of Land Records and Agriculture. Local Fund Audit Establishments. (123)
D. Commissioners	Commissioner in Sind. Commissioners. (124)
E. District Administration (125)	General Establishments. (126) Sub-divisional Establishments. Other Establishments.
F. Miscellaneous	Discretionary Grants by Heads of Provinces, etc. (127) Miscellaneous. (127-A) Court of Wards (United Provinces). Loss or Gain by Exchange.
G. Works	
23.—AUDIT	Auditor General. (127-B) Indian Audit and Accounts Service. Civil offices of Account and Audit. (127-B) Loss or Gain by Exchange.

(122) Where such an officer exists in any province, the pay and allowances of the Inspector General and the cost of any combined establishment are taken to this head, but where separate establishments are employed on the different services they are shown under the respective major heads.

(123) Records the cost of the audit of Local Fund Accounts. The cost of the audit of the accounts (other than Local Fund Accounts) covered by Rule 12 of the Auditor General's Rules is included under "23.—Audit."

(124) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under "24—Administration of Justice—Civil and Sessions Judges".

(125) In determining the precise charges on account of district administration which should be debited under this head, the general principle should be that any part of such charges which is definitely expended upon work connected with a single major head should be taken as a charge against that major head, while the rest of the charges spent upon work connected with more than one major head should be taken to this head.

(126) Charges on account of Treasury should be recorded under a separate sub-head. Charges for acquiring old and foreign coins under the Indian Treasure Trove Act should be treated as contingent charges of the Treasury.

(127) The allocation of the discretionary grants should be determined by the criterion as to who is the grantor and not by the purpose for which the grants are made. Thus the grants made by the Governor, Commissioner or the Deputy Commissioner should be classified under this minor head. Similar grants, if any, made by other authorities should be recorded under the [illegible] nd any expenditure which cannot be so recorded *may* be classified unde [illegible] and unforeseen charges".

(127-A) Payments on account of passage money from India to the United Kingdom of selected candidates for the Indian Civil Service are charged to this head.

(127-B) The cost of the officers of the Indian Audit and Accounts Service serving in the office of the Auditor General and in Civil offices of Account and Audit will be shown under the minor head "Indian Audit and Accounts Service" and not under the minor heads "Auditor General" or "Civil offices of Account and Audit".

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
24.- ADMINISTRATION OF JUSTICE ..	High Courts and Chief Courts. Law Officers (128) Administrator General and Official Trustee. Coroner's Court. Presidency Magistrate's Court. Judicial Commissioner. Civil and Sessions Courts. (129) Courts of Small Causes (130) Criminal Courts. Pleadership examination charges. Loss or Gain by Exchange.

(128) The sub-heads are :—

(i) English Law Officers (i e , Advocate-General, Standing Counsel, Solicitor to Government).

(ii) Legal Remembrancer and High Court Pleaders.

(iii) Mofussil establishment.

[A slightly different classification is followed in Madras.]

... Collectors' ... the Col- ... filing ... borne

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to "Court fees realized in cash")

... charges are not at present separately posted, then the division of sub-heads may be confined to the salaries and establishment, the contingencies ...

MAJOR HEADS.	MINOR HEADS.

F.—Civil Administration—*contd.*

25.—JAILS AND CONVICT SETTLEMENTS.	Jails. (131).

(131) The sub-heads and detailed heads are as follows:—

Sub-heads Nos. 2 to 11 are prescribed for the Jail administrative returns. Sub-heads Nos. 1 and 12 will not appear in those returns.

1. *Superintendence*, to include the pay, allowances and contingencies of the Inspectors General of Prisons.

2. *Establishment*, to be sub-divided again into the following detailed heads:—
   (*a*) Superintendent, (*b*) Jailers and Deputy and Assistant Jailers, (*c*) Clerical, Educational and Mechanical Establishments, (*d*) Warder Establishment, (*e*) Menial and other establishments, and (*f*) Medical Establishment.

3. *Dietary charges*, to include (*a*) Rations, (*b*) Miscellaneous dietary charges, (*c*) Garden and Agricultural expenses, (*d*) Proportionate share of dairy expenses.

4. *Hospital charges*, to include (*a*) Sick diet and extras for patients (*b*) Cost of extra or special diet, etc., for prisoners who are in weak health but not in hospital, (*c*) Medicines and Hospital equipment and (*d*) Proportionate share of dairy expenses.

5. *Clothing and bedding of prisoners.*

6. *Sanitation charges*, to include (*a*) Conservancy, washing, and purifying (*b*), Charges for water supply and (*c*) Extraordinary charges.

7. *Charges for moving prisoners*, to include (*a*) Transfer charges and road subsistence of convicts, and (*b*) Transportation charges.

8. *Miscellaneous services and supplies*, to include (*a*) Lighting, (*b*) Disciplinary charges, (*c*) Uniform and equipment of warders, (*d*) Rewards for recapture and service, (*e*) Execution charges, and (*f*) Other miscellaneous services and supplies.

9. *Travelling Allowances.*

10. *Contingent charges*, with the following detailed heads:—

    (*a*) Rents, Rates and Taxes, (*b*) Service postage, (*c*) Telegraph and Telephone charges, (*d*) Current Office expenses, (*e*) Office furniture and (*f*) Registers and Stationery.

11. *Extraordinary charges for Live Stock and Tools and Plant*, to include the following:—

    (*a*) Conservancy and Water-supply Dead Stock, (*b*) Dietary Dead Stock, (*c*) Hospital Dead Stock, (*d*) Garden and agricultural plant, (*e*) Lighting Dead Stock, (*f*) Disciplinary Stock, (*g*) Arms and Accoutrements, (*h*) Dairy Live Stock and Plant, (*i*) Draught Cattle and (*j*) Other Miscellaneous Dead Stock.

12. *Charges for Police Custody*, to appear under "Lock-ups" only, and to exhibit all charges for dieting prisoners in lock-ups, hajats or havalats, or in custody in Magistrates' Camps, and those for conveyance of under-trial prisoners.

In the case of under-trial prisoners travelling under police custody on Railway warrants issued by the Civil Police Department under the credit note system the cost of such warrants may be taken to a detailed head "Cost of Railway Warrants" under "26.—Police—District Executive Force," if such an adjustment will result in a reduction of clerical labour.

The sub-heads numbered 2 to 11 should be adopted in all provinces, and if it is found more convenient, a separate sub-head may also be opened for dairy expenses which are in the administrative accounts split up between dietary charges and hospital charges; as these charges are to be divided in a fixed proportion between

Major Heads.	Minor Heads.
	F.—Civil Administration—*contd.*
25.—Jails and Convict Settlements—*concld.*	Jail manufactures. (132) Convict charges at Port Blair and Nicobars. Convict charges in the Straits Settlements. Loss or Gain by Exchange.
26.—Police . .	Presidency Police. (133) Superintendence. District Executive Force. (134)

...etween the administrative ... latter, while it may be ... and to split up only the

... detailed head may also be opened

Under 3 to 12, a distinction should be made between Presidency Jails, Central Jails, District Jails, Lock ups, Convict Camps, and Reformatory settlements, if any Under Supplies and Services the number of prisoners estimated for should be stated. The head Convict Camps is only intended for *quasi-permanent* Camps, e g , where a large body of prisoners is employed, at a distance from a Central Jail, on some irrigation work; the charges for a temporary camp during a sickly season should not be taken to it

... expenses of the escort alone.

(132) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink and other supplies and expense of maintenance), which are debitable to the grant for Stationery and Printing

(133) The sub-heads are—

Superintendence (these charges should not be mixed up with Provincial Police.

Municipal Police

River, Harbour, or Marine Police

Salt Police

Dockyard Police.

Guards for Public buildings, etc. (paid by Government).

Special Police (charged to the parties concerned).

Hospital charges (see under Jails).

Police dead house.

Cattle pounds.

In Burma the charges for the Rangoon City Police are included under this minor head.

(134) The sub-heads should be—

District Police—District Superintendents and Assistants.

Police Force.

Mounted Police.

Office Establishment.

Allowances, Honoraria, etc.

Hospital charges (see under Jails).

Contingencies

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
26.—POLICE—*contd.*	Police Training Schools. Municipal and Cantonment Police. (135) Village Police. Special Police. (136) Railway Police. (137)

OTHER POLICE—Such of the above heads as may be applicable.

Against 'Police Force' each grade should be shown separately in the estimates, though in the accounts the several classes may be grouped under one or more detailed heads according to local discretion, provided that no grouping includes two items which are recorded separately in the Finance and Revenue Accounts.

The "Clerical Establishment" should include only clerks, etc., who are not regularly enlisted members of the Force; all enlisted members should be shown against "Police Force".

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose, such as Salt Excise Police, Preventive Police, and Municipal and Cantonment Police, *if they form a* separate part of the Force and are wholly paid by Government. The charges for each class should be distinguished.

Cost of escorts (*i.e.*, their way charges, not their allowances) should be a sub-head under Contingencies.

The cost of all Railway warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment will result in a reduction of clerical labour.

(135) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the Force and if the Municipality or Cantonment repays the Government wholly or partly.

(136) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police should be shown here. So also the Punjab Border Police, Burma Military Police and Mawasi and Bheel and Camel Levies in Bombay. For charges connected with the additional police entertained under the Indian Police Act (Act V) of 1861; see footnote (250).

(137) (1) Railway Police includes charges for "Crime and Order" Police only.

The amount of contribution payable by the railways as determined by the Governor General in Council, as well as other particulars relating to each railway, are stated in the manuals of the Audit Officers concerned.

(2) Charges for "Watch and Ward" as defined in clause (4) below are borne by the railway and not debited to Police.

(3) On State Railways managed by Government, the cost of the police guards supplied by the Police Department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and are not part of the ordinary functions of the police should be charged to the railway concerned.

(4) The duties of "Watch and Ward" consist of:—

(*a*) Watching of passenger trains at stations.

(*b*) Watch and Ward of—

(1) Goods sheds.

(2) Goods trains at stations.

(3) Brake and luggage vans.

(4) Railway offices and buildings (but not including Railway cemeteries).

(*c*) Watching of fuel delivered within the Railway boundary and escorting of pay clerks.

(*d*) Reporting to Railway authorities all breaches of the company's bye-laws.

(5) Rewards granted to the Railway Police Staff by the Police Department form part of the cost of Railwap Police and as such follow the incidence of the cost of the Police. Rewards granted by the Railway administration sare charged to the Railway.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
26.—POLICE—*concld.*	Criminal Investigation Department. (138) Cattle pounds. (139) Miscellaneous. (140) Loss or gain by Exchange
27.—PORTS AND PILOTAGE— *A. Major Ports (141)*— (1) Bengal Pilot Service— (*a*) Capital Account ..	Construction and purchase of Pilot vessels and launches Plant, machinery, furniture and other equipment (141-A) Buildings (141-A) Loss or Gain by Exchange *Deduct*—Receipts and Recoveries on Capital Account.
(*b*) Revenue Account ..	Pay and allowances of officers and men afloat. (142) Victualling allowances of officers and men afloat (142) Purchase of stores Repairs and maintenance (142) Pilotage and Pilot establishment. (144) Loss or Gain by Exchange.
(2) Other charges	Direction (Headquarters Establishments). Principal officers and their establishments. Shipping offices Ship Survey Department. Training ship. Miscellaneous (142-A)
B.—Minor Ports ..	Pay and allowances of officers and men afloat. (142) Victualling of officers and men afloat. (142) Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels (142). (143) Purchase and hire of ships and vessels. (142) (146)

(138) The charges of the Intelligence Bureau attached to the Home Department of the Government of India are adjusted under "22—General Administration" (See note 121).

[illegible]

(141) Madras, Bombay, Calcutta, Chittagong, Rangoon, Karachi, Aden and Vizagapatam, have been declared to be Major Ports The rest are minor ports

(141-A). For items in excess of Rs 1,000 in each case.

(142) These heads relate to vessels, and in them each ship should be shown separately, but if these are many and small a group may be made. The vessels should be described so as to indicate their use. "Pilot Vessel", "Steam Tug," etc.

(142-A). Includes charges on account of Marine Engineering State scholarships.

(143) May be divided into sub-heads :—

(*a*) Building, Repairs and outfit (material)

(*b*) Ditto (personnel).

(*c*) Coal.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
27.—PORTS AND PILOTAGE— *B.—Minor Ports*—contd.	Pilotage and pilot establishments. (144) Ports establishments. (145) Miscellaneous shore establishments. Subsidies to steam-boat Companies. (147) State-yacht establishment. (148) Loss or Gain by Exchange. Miscellaneous. *Deduct*—Recoveries.
27(1)—LIGHTHOUSES AND LIGHT-SHIPS--	
(A) Capital Account	Capital outlay financed from ordinary revenues.
(B) Revenue Account	Direction. Lighthouses—working expenses. Lightships—working expenses. Renewals and Replacements. Additions and Replacements. Contributions. Compensations. Contribution to Depreciation Reserve. Contributions to the Additions and Replacements Reserve Fund. Cost of Accounts and Audit. Pensionary and Provident Fund charges. Interest on Capital. Miscellaneous. *Deduct*—Renewals and Replacements met from Depreciation Reserve. *Deduct*—Additions and Replacements met from Additions and Replacements Reserve Fund. *Deduct*—English cost of stores and establishment. Loss or Gain by Exchange. Contribution to the General Reserve Fund.
28.—ECCLESIASTICAL	Ecclesiastical establishments. (149) Cemetery establishment. Miscellaneous ecclesiastical charges. (150) Loss or Gain by Exchange.

(144) The charges should not include those of vessels, which are provided for above.
(145) Includes—
Port Officer's Department.
Marine Court.
Shipping Master.
Charges for Survey of steam vessels.
(146) There should be separate sub-heads for "Purchase" and "Hire".
(147) The particular line or service should be stated in the description of each charge.
(148) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use.
(149) Includes—
(1) Church of England.
(2) ,, Scotland.
(3) ,, Rome.
(4) Other Churches.
Under each of which should be sub-heads of "Pay of Gazetted Officers" and "Pay of establishment", "Allowances" and "Contingencies".
(150) Allowances for statistical returns and grants-in-aid towards the construction of churches should be classified under this head.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
29 —POLITICAL (151) ..	Political Agents. (152)
	Charges for Diplomatic and Consular services in Persia. (154)
	Political [illegible]

No. 12.

Page 77, Appendix 7—

Major Head "29—Political"—

Insert the following as a new minor head after the existing minor head "Political Subsidies":—

"Allowances to Frontier Tribes".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 12, dated the 1st October 1935.]

MAJOR HEADS.	MINOR HEADS.
30.—SCIENTIFIC DEPARTMENTS	Survey of India.
	Botanical Survey.
	Zoological Survey
	Hydro-Electric Survey.
	Geological Survey.
	Exploration of Coal, Petroleum and Minerals.
	Mines Department

(151) [illegible]

(153) *Deleted*

(154) Sale proceeds of slave dhows and the expenses incurred in connection with their crews and the [illegible]

(156) *Deleted.*

(157) The cost of the Toll Establishment at the Khyber pass and the charges of the Mewar Bhil Corps, Malwa Bhil Corps and Imperial Cadet Corps should be entered here under separate detailed heads.

(157-A) This head is intended for such charges as are directly connected with the defence operations of the various frontiers, which may include, besides expenditure incurred on various denominations of military [illegible]

Cons [illegible] harges [illegible] rontier

MAJOR HEADS.	MINOR HEADS.
.—Civil Administration—*contd.*	
30. SCIENTIFIC DEPARTMENTS—*contd.*	Archæological Department. (158) Board of Scientific Advice. Donations to Scientific Societies and Institutes. (159) Meteorological Department. Museums. (160) Loss or Gain by Exchange.
31.—EDUCATION. (161):—	
A. University	Grants to Universities. (162) Government Arts Colleges. (163) Grants to non-Government Arts Colleges. (162) Government Professional Colleges. (164) Grants to non-Government Professional Colleges. (162)
B. Secondary	Government Secondary Schools. (165) Direct grants to non-Government Secondary Schools. (162) Grants to local bodies for secondary education. (162)
C. Primary	Government Primary Schools. (165) Direct grants to non-Government Primary Schools. (162) Grants to local bodies for primary education. (162)
D. Special	Government special schools. (165) (166) Direct grants to non-Government Special Schools. (162) Grants to local bodies for special education. (162).

(158) All charges on conservation, maintenance or annual repairs of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1904, which are declared to be protected monuments under section 3 (1) of that Act, whether incurred by officers of the Archæological Department or by Local Governments, are debited to " 30 —Scientific Departments—Archæological Department " and not to " 41—Civil Works". Receipts pertaining to such works are also credited to " XXVI—Miscellaneous Departments". This rule does not, however, apply to protected monuments, which have been removed from the operation of the exception specified in clause (*a*) of entry 6 in Part I of Schedule I, and in clause (*a*) of entry 6 in Schedule II, to the Devolution Rules, by notifications issued by the Governor General in Council in the Gazette of India, nor to such protected monuments in the Central areas as have been specifically removed from the administrative control of the Archæological Department. Expenditure incurred by the Public Works Department on such monuments is debitable to ' 41—Civil Works'.

(159) The name of each society or institute should be shown in the estimates.

(160) To include donations.

(161) This head, as well as the corresponding receipt head, should be confined to transactions under the control of the Education Department, education outside its control being dealt with under the respective subject heads. Thus navigational education should be shown under "Ports and Pilotage," agricultural educaton under " Agriculture," industrial education under " Industries," and so on. In provinces in which the Intermediate classes have been separated from the universities, the words "(including Intermediate classes)" may be inserted against the head " B.—Secondary".

(162) The recurring and non-recurring grants should be shown separately. Contributions to Provident Funds for teachers in non-pensionable service should also be shown here.

(163) Includes Science Colleges and English and Oriental Colleges, which should be distinguished.

(164) Includes—
Law Colleges.
Engineering Colleges.
Training Colleges.
Commercial Colleges.

(165) If convenient, boys' schools and girls' schools should be shown separately.

(166) Includes—
Training Schools.
Schools of Art.
Law Schools.
Engineering and Surveying Schools.
Reformatory Schools.
Other Schools, such as Madrassas.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
31.—EDUCATION—*contd.*	
E. General	Direction.
	Inspection.
	Scholarships. (167)
	Miscellaneous (168)
	Loss or Gain by Exchange
32.—MEDICAL (169) ..	Medical Establishment (170)
	Hospitals and Dispensaries (171)
	Grants for Medical purposes. (172)
	Medical Colleges and Schools (173)
	Mental Hospital.
	Chemical Examiner (174)
	Radium Institute.
	Loss or Gain by Exchange
33.—PUBLIC HEALTH. (169) ..	Public Health Establishment (175)
	Grants for Public Health purposes. (176)
	Expenses in connection with epidemic diseases (177)

(167) In Arts Colleges
In Professional Colleges
In Secondary Schools
In Primary Schools
In Special Schools

(168) Includes—
Grants to Educational Syndicate (Burma)
Grants for the encouragement of literature.
Government Book Depot.
Registration of Books.
Printing of Books.
Examination charges
Grants to the School Book Society.
Text-Book Committee.
Miscellaneous.

NOTE.—Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given, and need not be separately shown in the accounts But when the amount of expenditure on prizes is small, it may be recorded under a single detailed head under " E.—General—Miscellaneous"

[illegible] whether an item of expenditure [illegible]

NOTE.—The additional allowances which Surgeons get should be shown under the appropriate sub- [illegible] Jails (that is, as pay if in charge, and as hospital charges if only in Medical charge), Mental Hospital and Medical Schools.

[illegible] This includes Sealdah [illegible] Surgeons give [illegible] (3) Marine [illegible] other charges.

(172) To include grants to the Dufferin Fund (otherwise than for specific hospitals which will be shown under " Hospitals and Dispensaries ") and the Indian Nursing Association, grants for the training of Dhais, etc.

(173) Two sub-heads, (1) Medical College, (2) Medical School. The first group of details under Medical College should show the Professional Staff. They should not come under Medical Establishment or under Hospitals and Dispensaries

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
33.—PUBLIC HEALTH—*contd.*	Bacteriological Laboratories. (178) Pasteur Institutes. Works. (179) Loss or Gain by Exchange.
34.—AGRICULTURE	Agriculture. (180) Veterinary charges. (181) Co-operative Credit. Loss or Gain by Exchange.
35.—INDUSTRIES	Industries. (182) Cinchona Plantations. Drug manufacture. Acetone factory.

(174) Show the full pay of the Chemical Examiner under this head, and not as Professor of Chemistry.

(175) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health should be charged to the head "32.—Medical". Charges on account of Port Health Officers should be included here. See also footnote (177).

The charges on account of Sanitary Engineer and his Staff should be recorded under a separate sub-head under this head even though for the time being the Engineer be under the administrative control of the Public Works Department.

(176) To include grants for the St. John's Ambulance Association, for tuberculosis sanitaria, etc., and expenditure incurred by way of grants or subsidies in connection with medical research, tuberculosis, town-planning, pilgrim traffic, etc., also in Bengal and Bihar and Orissa sanitary charges in connection with inland labour transport. See also footnote (180). The sub-heads will depend on local requirements.

(177) Charges in connection with bubonic plague, malaria and other epidemics should be recorded under three different sub-heads,—one for each. Charges on account of quinine should be shown under the sub-head "Malaria". Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels, should also be taken here under a separate detailed head including fees paid to medical officers for the inspection of vessels.

(178) Bacteriological charges unconnected with human diseases are shown under "34.—Agriculture—Veterinary Charges".

(179) Includes expenditure on all Sanitary Works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department. See footnote (93). If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be charged to the Major head to which the cost of the original building work was debited.

(180) Includes the following sub-heads : "Experimental Farms," which are permanent establishments "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department," under which are shown the salary and expenses of the Director of Agriculture, and of his establishment, engaged in promoting agriculture or instructing the people in agricultural subjects, "Experimental Factories", "Tea Nurseries and Plantations", "Public Exhibitions and Fairs," including charges other than prizes on account of cattle and horse fairs (these prizes are adjusted under the minor head "Veterinary charges"), "Botanical and other public gardens", including donations and subscriptions to Botanical and Agri-Horticultural Societies, and "Miscellaneous" including prizes and rewards for silk, cotton and flax, etc.

Charges incurred primarily in the interests of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "33.—Public Health".

(181). The expenditure should be recorded under the following sub-heads :—

(*a*) Superintendence.
(*b*) Veterinary Instruction.
(*c*) Subordinate establishment.
(*d*) Hospitals and Dispensaries.
(*e*) Breeding operations. [This should be sub-divided into (*i*) Cattle breeding operations ; and (ii) Horse, mule and donkey breeding operations. The charges on account of the Hissar Cattle Farm should be shown under this head.]
(*f*) Prizes. (Includes prizes for the encouragement of cattle breeding and prizes at fairs and shows.)
(*g*) Camel Specialist.
(*h*) Bacteriologist.

(182). This minor head is divided into the following group heads :—

(1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial development and (5) Miscellaneous.

The Heads subordinate to group heads should be opened according to local requirements.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*contd.*	
35. INDUSTRIES—*contd*	Indian School of Mines. Fisheries. Loss or Gain by Exchange.
36.—AVIATION. (183)	Direction. Grants for Aviation purposes. Works. (183 A.) Special grants-in-aid from the additional tax on petrol consumed for aviation purposes. Payments towards the share capital of Indian Trans-Continental Airways, Limited.
37.—MISCELLANEOUS DEPARTMENTS	*Labour and Emigration*— Emigration. (184) Inspector of Factories Labour. (184-A) *Inspection and Tests*— Explosives. Inspector of Steam Boilers Electric Inspector. Inspection of Motor Vehicles. *Statistics*— Census. (185) Gazetteer and Statistical Memoirs.

(183) Charges in connection with *Civil* aviation only appear under this head. The expenditure on *Military* aviation is charged to Defence Services Estimates. Any charges in connection with the aerial mail service are taken to " Posts and Telegraphs ".

(183-A.) Includes the cost of aerodromes, aircraft factories, preparation of landing grounds, etc., incurred in connection with Civil Aviation, as well as the cost of land acquired for such works.

(184) The detailed heads are :—

(a) Internal (*i.e.*, within British India)

(b) External (i e., outside British India)

(184-A.) This head is intended for the exhibition of charges relating to the Commissioner of Labour and other Labour Offices.

(185) The charge on account of the decennial census are classified under this minor head.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—*concld.*	
37.—MISCELLANEOUS DEPARTMENTS—*contd.*	Provincial Statistics. (186). Bureau of Commercial Intelligence *including* Statistics. *Miscellaneous*— Registration of Accountants. Ethnographical Survey. Preservation and translation of ancient manuscripts. Examinations. (187) Imperial Library. Controller of Patents and Designs. Actuary to the Government of India. Electrical Adviser to the Government of India. Indian War Memorial. Registrar of Joint Stock Companies. Administration of Indian Partnership Act, 1932. Broadcasting. Charges on account of the Provincial Motor Vehicles Taxation Acts. Miscellaneous. Loss or Gain by Exchange.
37-A.—INDIAN STORES DEPARTMENT..	Headquarters Establishment. Purchase Circles. Inspection Circles. Government Test House. Metallurgical Inspectorate. *Deduct*—Amount recovered from other Governments, Departments, etc.
FF.—Civil Administration capital outlay charged to Revenue.	
35-A.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT MET FROM REVENUE.	

(186) To include charges for establishments for vital statistics, trade statistics, local statistics, rain gauge establishments, and civil statistical establishments, under the Surgeon-General, Indian Medical Department, Bombay.

The allowance paid to an officer other than an ecclesiastical officer acting as Marriage Registrar under the Indian Christian Marriage Act (Act XV of 1872) is treated as expenditure relating to the Provincial subject "Registration of births, deaths and marriages," and is charged to this minor head.

Also charges for the registration of Railway and River-borne traffic and foreign frontier and internal road-borne traffic which are recorded under the detailed head 'Registration of Traffic.'

(187) Includes charges of examinations for entrance into the public service other than those for examinations conducted by the Public Service Commissions or by heads of offices, which are adjusted under 22—General Administr[illegible] departmental heads concerned as the case may be. Includes also the charges in connection with [illegible] rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards permanently belong and not of the departments to which the officers might be temporarily attached at the time of appearing for the examinations. The same principle will also be applied in the case of an officer who, at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs.

APPENDICES.

MAJOR HEADS.	MINOR HEADS.
G.—Currency and Mint.	
38.—CURRENCY	Controller of the Currency. Deputy Controllers of the Currency. Currency Offices. Charges for remittance of treasure. (188) Discount on bills. Currency note printing press. (107-A.) Loss on note and specie remittances. (188-A.) Loss on ... Exchange.

No. 35.

Page 83, Appendix 7—

Major Head " 39 "—"*Mint* "—

Insert a new minor head " Miscellaneous " under this Major head.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 35, dated the 1st October 1935.]

Loss or Gain by Exchange.

Miscellaneous (188-A).

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 25, dated the 1st October 1935.]

41.—CIVIL WORKS	Taxes Salt. Opium. Land Revenue. Excise.

No. 26.

Page 83, Appendix 7—

Substitute the following for the existing footnote (188-A) :—

(188-A.) Loss of cash out of balances in treasuries, Currency chests and Small Coin depots when borne by the Central Government is adjustable under this head. No such loss should be debited to this head without the specific concurrence of the Government of India in the Finance Department.

Loss of cash in the course of remittance is borne by Government or by the Reserve Bank, according to the circumstances of the case. If the loss has to be borne by the Central Government the charge will be debited to this head.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.,) No. 26, dated the 1st October 1935.]

(190) Coin taken over at par ... passed on to the Bullion ... should, however, be immediately passed on to the ... The difference should be charged in the cash account ... value, viz., Re. 1 per tola ... of old coin. The detailed heads are :—

Loss of weight in coining silver.

Loss on recoining old coins.

Cost of copper alloy.

Value of copper used for contingent purposes.

Value of nickel expended for mint use.

Miscellaneous.

(191) Includes expenditure on account of purchase of gold and silver for medals, etc., which will be shown under a distinct sub-head.

MAJOR HEADS.	MINOR HEADS.
H.—Civil Works (34)—*contd.*	
41.—CIVIL WORKS—*contd.*	Stamps. Forest. Registration. General Administration. Audit. Administration of Justice. Jails and Convict Settlements. Police. Ports and Pilotage. Ecclesiastical. Political. Scientific Departments. Education other than European and Anglo-Indian Education. European and Anglo-Indian Education. Medical. Public Health. Agriculture. Industries. Currency. Mint. Civil Works. Stationery and Printing. Miscellaneous Departments. Original Works—Communications. Original Works—Miscellaneous. Repairs. Establishment. Tools and Plant. Grants-in-aid. Suspense Loss or Gain by Exchange. *Deduct*—English cost of stores and establishment. Appropriation to the Road Development Fund. (191-C). *Deduct*—Amount met from subventions from Road Development Fund. (191-C).
41-C. INTEREST ON CAPITAL OUTLAY ON HYDRO-ELECTRIC SCHEMES.	(191-B)
42.—BOMBAY DEVELOPMENT SCHEME	Original works. Repairs. Establishment. Tools and Plant. Suspense. *Deduct*—English cost of Stores. Loss or Gain by Exchange. Interest. General Charges. Sinking Fund.

(191-A.) The term "Famine" is to be interpreted in wider sense to cover famine due to draught or other natural causes, such as flood, earthquake or similar calamity. In case of doubt whether the expenditure on any particular form of distress can properly be regarded as famine expenditure, a reference should be made to the Auditor General for advice.

(191-B.) The interest charges on each scheme or project should be recorded under a separate minor head.

(191-C) See footnote (237-A.).

MAJOR HEADS.	MINOR HEADS.

H. H.—Capital Outlay on Civil Works and Miscellaneous Public Improvements charged to Revenue.

MAJOR HEADS.	MINOR HEADS.
41-A.—CAPITAL EXPENDITURE ON CIVIL WORKS MET OUT OF EXTRAORDINARY RECEIPTS.	
41-B.—CAPITAL EXPENDITURE ON HYDRO-ELECTRIC SCHEME MET FROM REVENUE.	

J.—Miscellaneous (93).

MAJOR HEADS.	MINOR HEADS.
43.—FAMINE (191-A) ..	
A.—Famine Relief (192) ..	Salaries and Establishment. (193)

(192) All expen [illegible]
Famine [illegible]
Police Fo [illegible]
to the ap [illegible]
note 1 un [illegible]
dified wh [illegible]

NOTE 1.—[illegible]
of famine c [illegible]
during such [illegible]
be dealt wi [illegible]

NOTE 2.—The term "scarcity" as used in the above note denotes a recognised stage of distress intermediate between the stages of observation and test and famine, which any local Government or Administration is at liberty formally to declare if necessary.

(193) The following detailed heads should be opened :—

1. Pay and Allowances, Special Relief Officers.
2. Establishments—
   (a) Clerks and other superior establishments.
   (b) Inferior establishments.
3. Travelling allowances.
4. Contingencies.

As regards Government servants, the following rules should be observed subject to the provision, of Articles 110 and 33-A Civil Acount Code, Volume I:—

(a) In [illegible]

(b) The pay and allowances of an establishment specially entertained for, and mainly employed on, famine relief, shall together with its contingent expenditure be debited to the head "43-A.—Famine Relief."

(c) In all cases falling under clauses (a) and (b), travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the pay of the official while actually employed on the work is debited.

(d) The rules regulating the debit of the pay and allowances of Government servants in military employ proper deputed to famine duty are given in Article 182 of the Audit Code, Volume I.

MAJOR HEADS.	MINOR HEADS.
	J.—Miscellaneous—*contd.*
43.—FAMINE—*contd.*	
A.—Famine Relief—*contd.* ..	Relief Works. (194) Relief to people employed otherwise than on relief works. Gratuitous Relief. (195) Miscellaneous. (196)
B.—Transfers to Famine Relief Fund. (197).	
44.—TERRITORIAL AND POLITICAL PENSIONS.	Territorial and Political Pensions. (198) Charitable Allowances. (198-A) Loss or Gain by Exchange.

(194) The expenditure should be classified under the following sub-heads:—

Communication.

Irrigation.

Other Works.

The following rules regulate the classification of expenditure of Public Works undertaken for purposes of famine relief:—

(*a*) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour will be transferred to the head "43-A.—Famine Relief."

(*b*) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "43-A.—Famine Relief" whether the work is or is not one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "43-A.—Famine Relief."

(195) The sub-heads are—

(*a*) Given in Government Institutions.

(*b*) Given at the houses of the people.

(*c*) Given in other ways.

(196) The procedure to be adopted for the adjustment of advances granted in connection with relief work, if recorded under this head in the first instance, may be settled by the Principal Auditor in consultation with the Local Government.

(197) This head receives the *per contra* debits on account of the credits to the Famine Relief Fund of the Province of the unexpended balance of the assignment for Famine relief expenditure for the year (*vide* rule 2 of the Schedule IV to the Devolution Rules).

(198) Individual pensions in excess of Rs. 10,000 per annum should be shown under separate sub-heads. All pensions not in excess of this amount should be shown under a single sub-head "Miscellaneous".

(198-A) Any non-recurring payments to persons in receipt of Territorial and Political Pensions, such as those which are sometimes made for marriage, education or funeral expenses and the like, should be classified under this minor head.

[NOTE.—Only pensions granted to non-officials whose services, descent or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition should be classed as "Political" pensions. All other pensions which were treated as "Political" prior to 1921-22 should, from and after that date be debited to the provincial head "45—Superannuation allowances and pensions" under the minor head "*Pensions for distinguished or meritorious services.*"]

Major Heads.	Minor Heads.
	J.—Miscellaneous—contd.
45.—Superannuation allowances and pensions.	Superannuation and Retired Allowances. Equated payments of commuted value of pensions charged to Capital (outside the revenue account). (199) Purchase of life pensions (Punjab). Compassionate Allowances. Gratuities. (200) Pensions for distinguished and meritorious services. (201) Pensions, etc., under the War Risks Compensation Scheme. Special pensions connected with war 1914. Pensions to the dependents of deceased lascars (*ex*-German ships) interned during the war in Germany. Donations to Service Funds. Pensions of the Military Fund. Pensions of the Military Orphan Fund. Pensions of the Medical Retiring Fund. Pensions of the Madras Medical Fund. Pensions under the Indian Civil Service Family Pension Regulations (202). Concession grants in respect of past contributions to Annuities. (202-A.) Covenanted Civil Service Pensions. Pensions of the Bengal Civil Fund. Pensions of the Madras Civil Fund. Pensions of the Bombay Civil Fund. Donations to Provident Funds (202-C). Transfers to the Indian Civil Service (Non-European Members) Provident Fund. (202-B) Loss or Gain by Exchange *Deduct*—Actual amount of pensions recovered from other Governments. *Deduct*—Pensionary liabilities of Commercial Departments.

(199) See footnote (219-C.)

(200) Includes marriage dowries to female pensioners.

(201) See footnote (198).

(202) Payments of pensions to the families of subscribers referred to in footnote (78) should be recorded under a detailed head "Pensions to families of non-Europeans admitted to the Indian Civil Service before 1912".

(202-A) Refund of 4 per cent. annuity deductions made from the pay of Indian Civil Service Officers prior to 1st April 1919 is shown under this head.

(202-B) Under this head should be charged the amounts creditable to the account of the subscribers under Rule 4 (*a*) and (*b*) of the Indian Civil Service (Non-European Members) Provident Fund Rules.

(202-C) The contribution payable by Government under Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be debited to this head. The incidence of this contribution should be determined in each case in accordance with the principle of clause (2) of Article 190 of the Audit Code.

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous—*contd.*	
46.—STATIONERY AND PRINTING ..	Stationery offices. Government Presses. Printing at private presses. Lithography. Purchase of Stationery stores. Stationery supplied from Central stores. (203) Stationery supplied to Central Departments from Provincial Stationery Stores. (204) Stationery supplied to transferred Departments from Provincial Stationery Stores (Reserved). (204) Printing Work for Central departments—Central. (205) Discount on plain paper used with stamps. Purchase of plain paper used with stamps. Loss or Gain by Exchange. *Deduct*—Value of Stationery supplied to the Army Department.
47.—MISCELLANEOUS. (206) ..	*Allowances, Rewards, etc.*— Allowances to Civil Servants out of employ. Annual stipends to holders of literary titles (207). Travelling allowances of officials and non-officials attending darbars. (208) *Books and Periodicals*— Cost of books and periodicals. (209).

(203) If Central Departments obtain their supplies of stationery direct from the Controller of Printing and Stationery, no adjustment of cost is necessary, but if they obtain their stationery from Central Stores through a provincial Government, the charges in respect thereof should be adjusted under this minor head.

(204) In the case of Stationery supplied to provinci[illegible] stationery stores of the same Government no adjustment is necessary. But if [illegible]incial (transferred) departments or to Central Departments from provincial [illegible]reof should be adjusted under these heads.

(205) To include charges for printing work done, for Central departments, at presses of Provincial Governments.

(206) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(207) Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulema are taken to this head

(208) Charges booked under "47—Miscellaneous" in accordance with footnote (151) are classified under one of the following minor heads as the case may be:—

(1) Travelling allowances of officials and non-officials attending darbars.

(2) Miscellaneous Darbar Charges.

Charges on account of Darbar presents or allowances to Vakils, if any, are recorded under the latter head.

(209) This head is intended for works of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the India Office is adjusted under this head.

To include subscriptions for Reuter's telegrams.

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous—*contd.*	
47.—MISCELLANEOUS—*contd.* ..	*Charity*—
	Donations for charitable purposes. (210)
	Charges on account of European Vagrants, etc (211)
	Miscellaneous—
	Publicity Board.
	Rewards for destruction of wild animals. (212)
	Petty Establishments.
	Special Commissions of Enquiry. (213)
	Victualling forts (Punjab).
	Irrecoverable temporary loans and advances written off. (214)
	Rents, rates and taxes. (215)
	Petty Construction and repairs. (215).
	Losses on uninsured shipments (216)
	Contributions (217).
	Miscellaneous Compensations. (218)
	Miscellaneous charges for the treatment of patients at the Pasteur Institute.
	Subsidies for land communication.

(210) Includes burial charges of paupers, and charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports

(211) Khorasani and other vagrants, not European, have occasionally been deported; such charges should be taken to a separate detailed head under this minor head.

(212) Includes rewards for destruction of dogs and snakes.

(213) The cost of the committees which are appointed by the Legislature with instructions to report to it should be charged to the minor head pertaining to the legislative body concerned under "22—General Administration—B. Legislative Bodies."

[illegible] partmental major head

(214) This head receives the debits by *per contra* credit to the loan or advance head concerned when a loan or an advance has to be written off as irrecoverable.

[illegible] nt written [illegible] ition under [illegible] I, it shall [illegible]

[illegible] en however, charges on account of which are [illegible] of the department con- [illegible] 3 of Appendix 5 to the [illegible]

(216) Includes charges on account of general average and expenses of salvage.

[illegible]

(218) Includes all charges under the old head "Assignments and Compensations" other than—

(i) those relating to "Principal Heads of Revenue" and

(ii) charges on account of purchase of life pensions in the Punjab, which are debited to "45.—Superannuation, etc."

Major Heads.	Minor Heads.

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

51.—Contributions to the Central Government by Provincial Governments.	
51-A.—Miscellaneous adjustments between the Central and Provincial Governments.	

M.—Extraordinary Items.

52.—Extraordinary charges. [219-A(1)].	

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

AA.—Principal Revenue Heads.—Forest and other Capital outlay not charged to Revenue.

52-A.—Capital Outlay on Forests ..	1. Forest Surveys (*219—D*). 2. Organisation, Improvement and Extension of Forest 3. Commun[illegible]

No. 98.

[P]age 93, Appendix 7 —

Major head " 56-E. II—Capital Outlay on Lighthouses and Lightships."

Insert a new minor head " Tools, Plant and Equipment " after the existing minor head " Lightships ".

(Audit Code, Vol. II, 1st Edn. (2nd Rept.), No. 98, dated the 1st May 1936.)

rcial ... lish- ... apital

	11. *Deduct*—Receipts and [illegible] Capital Account (*219-E*).
52-B.—Capital expenditure on the Security Printing Press.	Land. Buildings. Plant and Machinery Minor Equipment. Miscellaneous. *Deduct*—Depreciation Establishment. Loss or gain by exchange. *Deduct*—English cost of stores and establishment

BB.—Railway Capital Account not charged to Revenue.

53.—*Deleted.*	
53-A.—Construction of Railways—Commercial	(32)
53-B.—Construction of Railways—Strategic	(32)
53-C.—Capital contributed by Railway Companies towards outlay on State Railways.	
State Railways	
Discharge of Debentures	
54.—Redemption of Liabilities involved in the purchase of Railways.	

[219-A(1)] For the record of extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure of the province, suitable descriptive minor heads may be opened under this major head with the approval of the Auditor General.

Major Heads.	Minor Heads.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. (34).	
55.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	
A. Irrigation works—	
(1) Productive	Works. Establishment. Tools and Plant. Suspense. Loss or Gain by Exchange. *Deduct*— Receipts and Recoveries on capital account. English cost of stores.
(2) Unproductive	Same as for A (1) above.
B. Navigation, Embankment and Drainage Works—	
(1) Productive	Same as for A (1) above.
(2) Unproductive	Ditto.
Deduct—Amount financed from Famine Relief Fund.	
Deduct—Amount financed from ordinary revenues.	
Add—Repayments of capital expenditure charged to ordinary revenues.	
Net amount not charged to Revenue.	
DD.—Posts and Telegraphs Capital Account not charged to Revenue.	
56.—Capital Outlay on Posts and Telegraphs.	(32)
FF.—Civil Administration Capital Outlay not charged to Revenue.	
56-A.—Capital Outlay on Improvement of Public Healths.	(219-A).
56-B.—Capital Outlay on Schemes of Agricultural Improvement and Research.	(219-A).
56-C.—Capital Outlay on Industrial Development.	(219-A).
56-D.—*Deleted.*	
56-E. I.—Capital Outlay on Vizagapatam Port.	Preliminary Expenses. Land. Dredging. Reclamation. Works. General charges. Suspense. Interest during Construction. *Deduct*—Receipts and Recoveries on Capital Account.

(219-A) For expenditure under these heads each individual scheme or Project should be treated as a separate minor head.

MAJOR HEADS.	MINOR HEADS.
FF.—Civil Administration Capital Outlay not charged to Revenue—*contd.*	
56-E. II.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.	Lighthouses. Lightships. Suspense. (1) Stock— Purchases in India. Supplies by other departments of Government. Purchases in England. (2) London Stores. (3) Purchases. *Deduct*—Receipts and recoveries on Capital account. *Deduct*—English cost of stores and establishment. Loss or gain by exchange. *Deduct*—Amount financed from General Reserve Fund—Lighthouses and Lightships. *Deduct*—Amount financed from ordinary revenues.
GG.—Currency and Mint.	
56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE.	Land Buildings. Plant and Machinery. Minor Equipment. Miscellaneous *Deduct*—Depreciation. Establishment. Loss or gain by exchange. *Deduct*—English cost of stores and establishment.
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue.	
57.—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI.	
58.—CAPITAL OUTLAY ON HYDRO-ELECTRIC SCHEMES.	
A.—Name of project	(i) Works. (ii) Establishment. (iii) Tools and Plant. (iv) Suspense. (v) *Deduct*—Receipts on Capital account. (vi) *Deduct*—English cost of stores and establishment. (vii) Loss or Gain by exchange.
B.—Name of project	Minor heads—same as under A above.

Major Heads.	Minor Heads.
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue—*contd.*	
59.—BOMBAY DEVELOPMENT SCHEME	Works and Acquisition (one minor head for each development scheme). Establishment. Tools and Plant. Grants-in-aid and advances to local bodies. Suspense.
60.—CIVIL WORKS; NOT CHARGED TO REVENUE.	Loss or Gain by Exchange. (219-B).
JJ.—Miscellaneous Capital expenditure not charged to Revenue.	
60-A.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	Original Works—A separate minor head for expenditure of each Department. Establishment. Tools and Plant. Suspense and Miscellaneous.
60-B.—PAYMENTS OF COMMUTED VALUE OF PENSIONS (219-C.).	Commuted value of pensions. *Deduct*— (1) Amount financed from ordinary revenues. (2) Amount recovered from other Governments. (3) Capital portion of equated payments out of revenue. Net amount not charged to revenue.

(219-B) The same Minor heads as those prescribed under the head "41.—Civil Works", with the exception of Repairs' and 'grants-in-aid', should be opened under this head. (See also Note 2 on page 38 of this appendix).

(219-C) All payments on account of Commutation of pensions, whether in England or in India, including payments made to other Governments, are brought to account in the first instance under the Head "60-B.—Payments of commuted value of pensions—Commuted value of pensions" in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under that head as the Local Government or the Government of India, as the case may be, may decide to charge against current revenues is transferred to the Capital major head "45-A.—Commutation of pensions financed from ordinary revenues" under Section "JJ.—Miscellaneous—Capital expenditure charged to Revenue". The net amount debited to the capital major head "60-B.—Payments of commuted value of pensions", after deducting therefrom the recoveries, if any, from other Governments, if repaid from revenue by a system of equated payments spread over 15 years, which include interest on the capital invested. The equated payments in respect of each year's commutation commence from the following year, and the rate of interest that is adopted is, in the case of the Central Government, the Government of India's borrowing rate, which is the rate charged on advances made to the Provincial Loans Fund; and, in the case of a Local Government, that which it may decide to fix with due regard to the principle that the interest portion of the equated payments should approximate closely to the actual interest charges paid on any sums borrowed for this purpose.

Where pensionary charges between two Governments are settled annually on the basis of commuted values by payment of the net amount due by one Government to the other, the net amount so paid or recovered is brought to account under the minor head "Commuted value of pensions" or the head "*Deduct*—Amount recovered from other Governments", as the case may be.

The total equated payments in respect of each year's commutation are debited to the head "45.—Superannuation allowances and pensions—Equated payments of commuted value of pensions charged to Capital, etc.", by credit to (*a*) the Capital head "60-B.—Payments of commuted value of pensions—*Deduct* capital portion of equated payments out of revenue" for the capital portion of the payments, and (*b*) "19—Interest on ordinary Debt—*Deduct* Interest portion of equated payments on account of commuted value of pensions" for the interest portion of the payments.

All capital charges on account of commutation of pensions chargeable to the Central Government excepting those pertaining to the Railway and Military Departments are brought to account finally on the books of the Accountant General, Central Revenues. The adjustments on account of commutations of Military and Railway pensions are made under the head "60-B.—Payments of commuted value of pensions' on the Military and Railway books respectively and equated payments in respect of these commutations are debited to the Departmental major head concerned. The High Commissioner for India in passing the payments to India through the London Account Current furnishes the necessary information as to the head to which the pensions are charged in each case.

MAJOR HEADS.	MINOR HEADS.
JJ.—Miscellaneous Capital Expenditure not charged to Revenue—*contd.*	
60.-C.—CAPITAL OUTLAY ON BOMBAY LANDS SCHEME.	....
61.—PAYMENTS TO RETRENCHED PERSONNEL.	Civil (non-Commercial). Posts and Telegraphs. Irrigation. Northern India Salt Revenue Department. Other Commercial Departments and undertakings. *Deduct.*—Repayments out of revenue (219-F.).

(219-D).—Charges in connection with large and self-contained scheme of Forest Surveys, which it would not be suitable to include under the minor head "Organisation, Improvement and extension of Forests" should be taken under this head.

(219-E.)—This head will be credited with recoveries of expenditure previously debited to the capital major head in accordance with the Rule 6 of the Rules in Appendix 10-A when the recoveries cannot conveniently be taken to any other minor head.

(219-F). [illegible]

A similar procedure may be applied *mutatis mutandis* to similar transactions of a Provincial Government if it desires to do so.

DEBT HEADS.

The accounts marked (M) are in the Military Books only, those marked (R) in the Railway Accounts and those marked (P. and T.) in the Posts and Telegraphs Accounts.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
N.—Public Debt.	
Central Section.	
I.—PERMANENT DEBT (220) ..	*A. Loans bearing interest—*
	A separate head for each denomination of loan.
	B. Loans not bearing interest.
	Expired Loans. (221)
	A separate head for each denomination of loan.
II.—FLOATING DEBT (220) ..	Treasury Bills—
	Other Floating Loans. (222)

No. 132.

Page 96, Appendix 7—

N—Public Debt—Provincial Section.

Add the letter " A " before the heading " Provincial Loans bearing interest (223) " and *insert* a new heading " B. Provincial Loans not bearing interest " with the following local ledger head under it :—

" Expired Loans.

A separate head for each loan floated by the several local Governments."

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 132, dated the 2nd November 1936.]

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(221) Represent unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loan ; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue.

(222) Temporary detailed heads should be opened as occasion requires.

(223) Loans raised by local Governments in the open market under powers conferred upon them by the Local Government (Borrowing) Rules.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
O.—Unfunded Debt.	
SPECIAL LOANS	Special Loans— 8 per cent. perpetual Loans. (Madras.)* 6 per cent. perpetual Loans. (Madras.)* Endowments by the late King of Oudh. (224) First Loan. Third and Fifth Loans. Sixth Loan. Charity Fund. Appropriation for the maintenance of Madho Rao. (225)* Endowments for Charitable and Educational institutions.
TREASURY NOTES	Treasury Notes on account of the Bhonsla and other Nagpur temples.* Non-Transferable Notes at 4 per cent. (Madras.)*
DEPOSITS OF SERVICE FUNDS ..	India— Superior Services (India) Family Pension Fund. Miscellaneous Service Funds. (226) Indian Military Widows' and Orphans' Fund. (M) (227)

* These are heads upon the books of the Accountant General, Central Revenues.

(224) The outstanding loans from the King of Oudh are in four portions:—

First loan, Sicca Rs 1,00,00,000 in 1814, in consideration of which the British Government guaranteed the payment of certain stipends called "Wasiqa Pensions". The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to Rs. 36,07,235 in that year.

Third loan, Sicca Rs. 1,00,00,000 in 1825, and *Fifth loan* Sicca Rs 62,40,000 in 1829, both at 5 per cent. Government Rs 38,40,000 of the last was repaid in 1853 The interest is payable in the form of hereditary pensions. Those under the fifth loan may be commuted for a principal payment.

Sixth loan, Government Rs. 17,00,000, a perpetual loan at 4 per cent. interest payable in the form of pensions and stipends.

Charity Fund, Rs. 3,00,000 deposited in 1833, in consideration of which Rs. 1,000 a month (being 4 per cent.) is drawn for distribution to the poor of Lucknow.

(225) The capital of this loan was appropriated out of the confiscated property of Madho Rao's father who was a rebel of 1857. Part of it having been spent on the purchase of a landed estate, the interest on the balance is drawn by the Imperial Bank of India as Madho Rao's Agent.

(226) In the local Accounts, inner columns will be used to distinguish the separate funds concerned.

(227) With effect from 1923 24 the balances of the Fund have been split up into two parts viz. (1) the ordinary balance held against the pension liability which is essentially sterling in character is to be treated as the sterling [illegible] treated as the [illegible] of the rupee [illegible] charged to "[illegible]

Central Ledger Heads.	Local Ledger Heads.
O.—Unfunded Debt—*contd.*	
Deposits of Service Funds—*contd.*	Bengal— Bengal Uncovenanted Service Family Pension Fund. Bengal and Madras Service Family Pension Fund. Madras— Madras Military Assistant Surgeons' Fund. Bombay— Bombay Family Pension Fund of Government Servants.
*Savings Bank Deposits—Bank Accounts.	Post Office Savings Bank Deposits. (P. and T.) Post Office Cash Certificates. (P. and T.) (228-A) State Railway Provident Institution. (R.) Companies' Railways Provident Fund. (R.) Cemetery Endowment Fund. General Provident Fund. Indian Civil Service Provident Fund. The Indian Army and Royal Indian Navy Officers' Provident Fund. Indian Civil Service (Non-European Members) Provident Fund. Contributory Provident Fund (India). Contributory Provident Fund (Punjab). Contributory Provident Fund (Burma). Other Miscellaneous Provident Funds. (228)
Special Accounts	Local Fund Pension Fund (Bombay). General Family Pension Fund. Hindu Family Annuity Fund. Bombay Family Pension Fund of Government Servants, Life Assurance Branch. Bengal Christian Family Pension Fund. Post Office Guarantee Fund. (P. and T.) Postal Insurance and Life Annuity Fund. (P. and T.) Staff Benefit Fund (R).
Interest Suspense	Interest Suspense Account. (229)

(228). Includes "Sub-Inspector of Schools' Provident Fund", "Forest Revenue Officers' Provident Fund" in Bengal, "Provident Fund of the Central Research Institute, Kasauli," "Non-Indian Medical Service Officers' Provident Fund" and "Lighthouses and Lightships Provident Fund." The transactions relating to "Civil Engineers' Provident Fund", "Forest officers' Provident Fund". and "Police officers' Provident Fund" are accounted for under separate detailed heads to be opened under this head.

(228-A) Unclaimed balances of cash certificates are transferred direct to Revenue at the end of three account years after the date of their extended maturity, that is, in the March *Final accounts of the 14th account* year from the date of their original issue.

(229) See note (113).

* The local ledger head for each Provident Fund for which there is a sterling Branch should be subdivided to show separately the transactions relating to the sterling and rupee branches.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

P.—Deposits and Advances.

Part I.—Deposits and Advances bearing interest.

(A) Famine Relief Fund.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
FAMINE RELIEF FUND	Transfers— from / to the Revenue Account. Interest receipts. (230) Recoveries of famine expenditure. (231) Advances to Provincial Loan Account for loans to Cultivators, etc. (231-D) Repayment of advances from Provincial Loans Fund. (231-E) Writes-off of irrecoverable loans to Cultivators, etc. Advances for financing commutation of pensions.

(B) Depreciation Reserve Funds.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
DEPRECIATION RESERVE FUND—RAILWAYS.	Depreciation Reserve Fund. Loans to Branch Line Companies.
DEPRECIATION RESERVE FUND—POSTS AND TELEGRAPHS.	
DEPRECIATION RESERVE FUND—NORTHERN INDIA SALT REVENUE DEPARTMENT.	
DEPRECIATION RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS.	

(230) Includes receipts from the Central Government on account of interest on balances of the fund under rule 6 of Schedule IV of the Devolution Rules, and also interest payable by Provincial Governments on account of advances from the fund to the Provincial Loan Account, *vide* rule 9 of the same Schedule. Includes also interest payable by Provincial Governments on advances taken from the fund for the purpose of financing commutation of pensions.

(231) See note (196). Any incidental recoveries of expenditure on objects other than Famine Relief as contemplated under rule 8 of Schedule IV of the Devolution Rules, should be credited to the appropriate major head of receipts corresponding to the head to which the expenditure was debited or to 'XXXV.—Miscellaneous' in the absence of such a head.

(231-A) With the establishment of the Provincial Loans Fund, all loan transactions between Central and Provincial Governments will pass through the accounts of the Fund. The transactions of the Fund will consist of:—

(a) Advances from the Government of India.
(b) Advances to Provincial Governments.
(c) Repayments of (b).
(d) Repayment of (a) when specially permitted by the Government of India.
(e) Investment of the Fund.
(f) Interest payable to Government of India.
(g) Interest recoverable from—
  (i) Provincial Governments.
  (ii) Temporary Investments.
  (iii) Government of India on the balance of the Fund deposited with Government.

(231-B) Detailed heads may be opened where necessary to show separately the transactions with the different Provincial Governments.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—*contd.*	
Part I.—Deposits and Advances bearing interest—concld.	
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS. (231-C.)	
(C) Provincial Loans Fund.	
PROVINCIAL LOANS FUND (231-A) ..	I. Capital Account. (231-B) (*a*) Advances from the Government of India. (*b*) Advances to Provincial Governments. (*c*) Investment Account. (*d*) Net income transferred from Income Account. II. Income Account. (231-B) (*a*) Interest Receipts— (i) from Provincial Governments. (ii) from investments, (iii) from Government of India (when allowed by the Government of India). (*b*) Interest payments to the Government of India. (*c*) Net income transferred to the Capital Account.
(D) Reserve Funds.	
RAILWAY RESERVE FUND	Reserve Fund. Reserve Fund Investment Account.
ADDITIONS AND REPLACEMENTS RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS.	
GENERAL RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS.	
(E) Other Deposits.	
OTHER DEPOSITS	State Railway Deposits.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—*contd.*	
Part II.—Deposits and Advances not bearing interest.	
(A) Depreciation Reserve Funds.	
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.	
DEPRECIATION RESERVE FUND—ARMY ORDNANCE AND CLOTHING FACTORIES.	
DEPRECIATION RESERVE FUND—DAIRY FARMS—ARMY.	
DEPRECIATION RESERVE FUND—GRASS FARMS—ARMY.	
DEPRECIATION RESERVE FUND—MEDICAL STORE DEPOTS AND WORKHOPS—ARMY.	
DEPOSITS OF DEPRECIATION RESERVES OF GOVERNMENT COMMERCIAL CONCERNS (231-C).	
(B) Other non-interest-bearing deposits and advances.	
DEPOSITS OF LOCAL FUNDS ..	District Funds. (232) *Municipal Funds.* Cantonment Funds. Other Funds— Town and Bazar Funds. Port and Marine Funds. Education Funds. Medical and Charitable Funds. Public Works Funds. Other Miscellaneous Funds. Village Panchayat Fund.
DEPOSITS OF BRANCH LINE COMPANIES	
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Sinking Funds. (233) Other appropriations. (233-A)
SINKING FUND INVESTMENT ACCOUNT (234-A)	Sinking Fund Investment Account. (234-A)
SINKING FUND FOR LOANS, GRANTED TO LOCAL BODIES. (234)	A separate head for each fund brought to account.
POST OFFICE CASH CERTIFICATES BONUS FUND. (234-B)	

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—*contd.*	
Part II.—Deposits and advances not bearing interest—contd.	
TRANSFERS FROM FAMINE RELIEF FUND.	Advances from Famine Relief Fund for financing the Provincial Loan Account. (231-D) Transfers from Famine Relief Fund for repayment of advances from the Provincial Loans Fund. (231-E) Advances from Famine Relief Fund for financing commutation of pensions.
GOLD STANDARD RESERVE ..	Net profits on silver coinage. (236) Investments. Interest on Investments. Miscellaneous.
PAPER CURRENCY RESERVE ..	....
ROAD DEVELOPMENT FUND (237-A)..	Appropriations to the Fund. Payments out of the Fund.
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT. (237-A)	Subventions from Road Development Account. Expenditure out of the Subventions.

(234-B) At the end of the year the unutilised balance of the amount provided under the head '20—Interest on other obligations—Bonus on Post Office Cash Certificates' is transferred to this head. When it is necessary to draw on the fund, the amount transferred from the fund is shown under '20—Interest on other obligations—*Deduct* amount transferred from the Post Office Cash Certificates Bonus Fund', the entire amount of bonus paid during the year being debited to '20—Interest on other obligations—Bonus on Post Office Cash Certificates'.

(235) *Deleted.*

(236) This represents the credit under Deposits by debit under "Coinage account" (*vide* note 263).

(237) *Deleted.*

(237-A). As a result of the recommendations of the Indian Road Development Committee, both the excise and import duties on motor spirit were raised with effect from the 28th February 1929, the additional revenue being earmarked for credit to the "Road Development Fund" from which grants are made to Provincial Governments and other bodies for expenditure on special schemes of road development approved by the Government of India. The entire proceeds of the additional duties are first credited to the head "I—Customs", but at the end of each year an equivalent amount, after retaining a certain portion as the share of the Civil Aviation Department, in respect of petrol consumed for Aviation purposes, is transferred as a block grant to the Road Development Fund by debit to the head "41—Civil Works—Appropriation to Road Development Fund". Grants made out of this Fund to Provincial Governments and others are charged to the Fund. The charges of the Road Engineer with the Government of India and his staff, which are met out of the 10 per cent. reserve retained by the Government of India in the Road Development Account, are brought to account in the first instance under "41—Civil Works—Central", *the debit under that head* being set off by an equivalent amount transferred from the deposit head "Road Development Fund" so that the net charge under "41—Civil Works" will be *nil*. The credit under "41—Civil Works" is shown under a distinct sub-head "*Deduct*—Amount met from the Road Development Fund".

The subventions made from the Central Road Development Fund to Provincial Governments and Centrally administered areas for expenditure on road development are credited to the head "Subventions from Central Road Development Account" in the accounts of the Province or of the Central area concerned. This head is debited with the expenditure on approved schemes of road development. The actual expenditure incurred from time to time is charged in the Provincial accounts to the head "41—Civil Works" or other appropriate head of account under a separate sub-division of the minor head "Communications", "Grant-in-aid", or other head of account concerned. At the same time, an equivalent amount is transferred month by month to the deposit head "Subventions from Central Road Development account" by credit to "XXX—Civil Works—Transfers from Road Development Account". A similar procedure is also followed in the accounts of Centrally administered areas, with the difference that the transfer to the deposit head "Subventions from Central Road Development Account" is made by credit to "41—Civil Works—*Deduct*—Amount met from Subventions from Road Development Fund" or other appropriate head of account instead of by credit to "XXX—Civil Works".

No. 131.

Page 103, Appendix 7, Footnote (246-B)—

Substitute "revenue head" *for* the words "service head conc occurring in lines 6-7 of this *footnote*, as amended by correction r dated the 1st October 1935.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 131, dated the

No. 154.

Page 103, Appendix 7—

Section P.—Deposits and Advances—

Part II.—Deposits and Advances not bearing interest—

Insert the following new local ledger heads under the Central Ledger head "Civil Deposits":—

(1) Deposit Account of grant from the Central Government for the Development of the Handloom Industry (246-F).

(2) Deposit Account of grant from the Central Government for the Development of the Sericultural Industry (246-F).

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 154, dated the 1st February 1937.]

... the following local ledger head under the central ledger head "Civil Deposits":—

"Deposits of the Coffee Cess Fund—(246-D)".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 119, dated the 1st July 1936.]

No. 155.

Page 103, Appendix 7—

Insert the following as footnote 246-F :—

(246-F) The grants made by the Central Government to the Provincial Gov ments for the development of the Handloom and Sericultural Industries are accounted under the minor head "Grants-in-aid" under "35—Industries" in the books of Accountant General, Central Revenues, necessary credits being passed on to the P vinces concerned through the exchange accounts. In the provincial accounts, the gra are taken to the deposit heads "Deposit account of grant from the Central Governme for the Development of the Handloom Industry" and "Deposit account of grant from t Central Government for the Development of the Sericultural Industry" respectively, und "Section P—Deposits and Advances—Part II—Deposits and Advances not bearin interest—Civil Deposits", necessary transfers to the revenue head concerned being made at the end of the year to the extent of the actual expenditure incurred during the year on schemes approved by the Government of India.

The grants made to the Indian States for the Development of the Sericultural industry are also accounted for under "35—Industries—Grants-in-aid" in the books of the Accountant General, Central Revenues.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 155, dated the 1st February 1937.]

OFFICE OF THE AUDITOR GENERAL IN INDIA,
NEW DELHI;
Dated the 1st February 1937.

E. BURDON,
Auditor General in India.

... General. ... Accounts Officer, it ... Endowments will be adjusted in the books of the Accountant General concerned. Debits and credits

Debits on account of the payment of Trust Interest Payment Orders issued by the late Deputy Controllers of the Currency, Calcutta, Bombay, Madras and Rangoon (including such orders revalidated by the Managers, Reserve Bank of India, and duplicates issued by them) are adjusted respectively in the books of the Accountants General, Central Revenues, Bombay, Madras and Burma. If such a transaction appears in the books of an Accounts Officer other than the one in whose books it is adjustable, that Accounts Officer should pass it on to the Accountant General concerned through the Exchange Accounts."

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 89, dated the 1st February

[Audit Code, Vol. II, 1st ...

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—*contd.*	
Part II.—Deposits and advances not bearing interest—contd.	
TRANSFERS FROM FAMINE RELIEF FUND.	Advances from Famine Relief Fund for financing the Provincial Loan Account. (231-D) Transfers from Famine Relief Fund for repayment of advances from the Provincial Loans Fund. (231-E) Advances from Famine Relief Fund for financing commutation of pensions.
GOLD STANDARD RESERVE ..	Net profits on silver coinage. (236) Investments. Interest on Investments. Miscellaneous.
PAPER CURRENCY RESERVE ..	....
ROAD DEVELOPMENT FUND (237-A)..	Appropriations to the Fund. Payments out of the Fund.
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT. (237-A)	Subventions from Road Development Expenditure out of the Subventions.

Central Ledger Heads.	Local Ledger Heads.

P.—Deposits and Advances—*contd.*

Part II.—Deposits and Advances not bearing interest—contd.

Departmental and Judicial Deposits—contd.

Civil Deposits—*contd.*	Deposit account of the receipts under the Bombay Public Conveyance Act (Provincial).
	Deposits on account of Police Funds.
	Deposits of the Assam Labour Board Cess.
	Unclaimed General Provident Fund Deposits. (247)
	Deposits of work done for public bodies or individuals. (248)
	Deposits on account of the revenue collected on behalf of H. H. the Khan of Kalat.
	Renewal and enfacement fees on Government Promissory notes. (249)
	General Police Fund. (250)
	Indian Research Fund. (250-A.)
	Municipal taxes on Government residential buildings. (250-B.)
	Unclaimed Deposits in the Indian Civil Service Provident Fund.
	Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund.
	Unclaimed Contributory Provident Fund Deposits.
	Unclaimed Deposits in other Miscellaneous Provident Funds.
	Deposit Account of railway freight for Kharaghoda Salt.
	Deposits of fees received by Government Servants for work done for private bodies.
	Official Receiver's Remuneration Fund (Central

No. 28.

Page 104, Appendix 7—

P—Deposits and Advances not bearing Interest—Civil Deposits

Delete the local ledger head "Renewal and enfacement fees on G. P. Notes (249)" and the footnote (249).

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 28, dated the 1st October 1935.]

No. 134.

Page 104, Appendix 7, Footnote (250)—

Substitute the words " XIX—Police—Collection of payments fo rendered " *for* the words " XIX—Police—Miscellaneous " in lines 6 this footnote.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 134, dated the 2nd Nove

(250-C). *Deleted.*

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—*contd.*	
Part II.—Deposits and Advances not bearing interest—contd.	
OTHER DEPOSITS	Military Deposits. (M.) (250-D) State Railway Deposits. Posts and Telegraphs Deposits. (P. & T.) Foreign Money Orders. (P. & T.) Posts and Telegraphs Trust Interest Accounts (P & T.) Telegraph Fine Fund. (P. & T.) Trust Interest Account. (M.) and (R.) Unclaimed Deposits in Indian Army and Royal Indian Navy Officer's Provident Fund.
Advances.	
ADVANCES REPAYABLE	Civil Advances. (251) Advances for rest camps. (252) Special Advances. Forest Advances. Revenue Advances. (253) Opium Advances. (254)

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.*

Part II.—Deposits and Advances not bearing interest—contd.

Advances—contd.	
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES—*contd.*	Account Current with Indian States. (258) NOTE.—*Each Accountant General should open a account with each State with which he ha dealings.* Accounts with other Foreign States. (258 A) Account Current with Netherlands Governmen His Majesty's Colonial Government, Hongkong His Majesty's Protectorate Government— Federated Malay States. Kedah States. Uganda. Nyassaland. Somaliland. His Majesty's Colonial and Protectorate Gov ernment, Kenya. His Majesty's Colonial Government, Souther Rhodesia. The Government of Tanganyika Territory. Account with the Civil Administration of Iraq. Command Paymaster, Hongkong. ,, ,, Tientsin. ,, ,, Singapore. Accounts with Iraq (Postal and Telegraph Administration—(P. & T.)

(258) In case of payments due to an Indian State, instead of direct cash payments being made by di bursing officers of Government, the Account Officer whose duty it is to audit and pass such payments shoul unless other special arrangements have been made, request the Civil Accountant General of the Governme with which the State is in political relation to make the payment (or give the credit) and debit it to him.

EXCEPTION —The above clause does not apply to the payments due to the Mysore Durbar from the Assi tant Commanding, Royal Engineer, Military Engineer Services, Bangalore, on account of water-supply, electr current, and repairs to certain buildings, which, subject to certain precautions prescribed in Government India, Army Department, letter No. 6394—4 (M. W.-5), dated 22nd July, 1913, should be made by chequ drawn on the Resident's treasury, Bangalore, in favour of the Comptroller of Mysore.

Subject to the same precautions, the Assistant Commanding Royal Engineer, Secunderabad, is also auth rised to pay the Electricity Department of His Exalted Highness the Nizam of Hyderabad for the supply electric current and for the miscellaneous work done for the Military Engineer Services at Secunderabad i connection with the supply of water by issuing cheques on the Resident's Treasury, Hyderabad, in favour c the Accountant General, Hyderabad.

Pensions to men of the Kashmir Imperial Service Troops may be paid from any treasury in India, th payments being debited to the Accountant General, Punjab, for recovery from the Kashmir State.

The salaries and allowances of probationers of the Hyderabad Civil Service, while on deputation to Britis India for training, may be paid from any Government treasury in India; the payments being debited to th Accountant General, Central Revenues, for recovery from the Hyderabad State.

The payments on account of stores supplied to the Nizam's State Railway by the Indian Stores Depart ment are adjusted by the Audit Officer, Indian Stores Department, direct with the Auditor and Accountant Nizam's State Railway.

(258-A) This head is intended for the record of transactions with Nepal, Sikkim, Tibet and other States o this class.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.*

Part II.—Deposits and Advances not bearing interest—contd.

Advances—contd.	
COINAGE ACCOUNTS—*contd.* ..	Nickel Coinage Account. (262)

No. 4.—PROFIT ON BRONZE COINAGE ACCOUNT—*contd.*

" T. Net profit transferred to Mint, Profit on circulation of Bronze (and Copper) coin." (*i*)	Profit on coins issued, transferred from Account No. 3.

NOTE.—The heads marked M are transactions in the Mint account under " Bronze (and Copper) Coinage Account ".

The heads marked T are transactions in the Treasury accounts under " Bronze (and Copper) Coinage Account ".

The other heads, except the balances, come in by transfer in making up the account at the end of the year.

(*a*) Cost of copper, tin, zinc, etc., purchased for Bronze coinage is charged to this head.

(*b*) Credit receipts to this head.

(*c*) When copper, etc., is thus transferred, the Mint Master should debit " Loss on Coinage " by credit to this head.

(*d*) This transfer should be made monthly by the Mint Master in his monthly account.

(*e*) The closing balance of copper, etc., in stock being first ascertained, the difference required to produce this as the balance of Account No. 1 should be transferred in closing the account at the end of the year to Account No. 3 on the books of the Accountant General, Central Revenues, and to credit of A. G., C. R. on the Bombay books.

(*f*) The Mint Master should credit this by debit to " Mint Remittances " or to " Foreign Remittances ".

(*g*) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depôts combined.

The sum of the gross profits brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows :—

Let A be the amount of coin in the Mint and depôts on April 1st ;

B be the new coin added to the joint stock during the year ;

C be the net issues to the treasuries;

D=A+B—C is the balance in Mint and depôts upon March 31st.

Then, out of the whole sum of the gross profit, $\frac{C}{A+B}$ is the portion to be taken as realised and transferred to Account No. 4.

$\frac{D}{A+B}$ is the portion to be carried forward as balance to next year.

(*h*) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints.

(*i*) This, the final result, is carried to the service head, whether it be on the whole a gain or a loss.

(262) Nickel coinage account is on the Bombay books only and the adjustment follows the rules laid down in the case of Bronze (and Copper) Coinage Account.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

P.—Deposits and Advances—contd.

Part II.—Deposits and Advances not bearing interest—contd.

Advances—concld.

COINAGE ACCOUNTS—*concld.* ..	Profit on Rupee coinage account. (263)
Suspense.	
SUSPENSE ACCOUNTS .. .	Suspense Account.

No. 94.

Page 109, Appendix 7—

P.—Deposits and Advances.

Part II.—Deposits and Advances not bearing interest.

Suspense Accounts.

Delete the local ledger head "Staff Benefit Fund Investment Account".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 94, dated the 2nd March 1936.]

(263) The following are the detailed heads under this head :—

Credits—

(1) Gross profit on coinage of purchased silver.

(2) Gross profit on coinage of Indian State silver

Debits—

(1) Cost of coinage, being 2 per cent. on the value in standard tolas of silver taken up for coinage.

(2) Charges for landing and conveyance of purchased silver, including charges for movement of silver between Calcutta and Bombay

(3) Charges for remittance of gold to England.

(4) Other charges incidental to the purchase of silver.

(5) Miscellaneous.

(6) Net profit transferred to the Gold Standard Reserve.

(263-A) See rule 2 under Article 153 of the Account Code.

(264) This is held in the books of the Accountant General, Central Revenues, under which is adjusted [illegible]

(265) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head of 'Capitalized Outstandings," under "Suspense" so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(266) This head receives the debits on account of purchases of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale-proceeds of these securities and the interest realized thereon are credited to the same head

(267) To receive the debits and credits on account of English stores, which appear in the remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts at once.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—*contd.*	
Part II.—Deposits and Advances not bearing interest—contd.	
Suspense—contd.	
SUSPENSE ACCOUNTS—*contd.* ..	Cash Balance Investment Account. (267-A) Discount Sinking Fund. (267-B) Recoveries of Service Payments. (269) Departmental Adjusting Account. (269-A) Sale-proceeds of Kidderpore Dockyard.
GAIN OR LOSS ON REVALUATION, SALE, TRANSFER, ETC., OF THE ASSETS OF THE PAPER CURRENCY RESERVE.	(1) Gain on revaluation of Gold and Sterling Securities. (2) Loss on the realisation of rupee securities in the Paper Currency Reserve. (3) Loss on the sale of Silver.
CHEQUES AND BILLS	Pre-audit Cheques. Cheques issued : Local Funds. Departmental Cheques. (270) Bills of Exchange Receivable. (271) Bills Payable. (272)

(267-A) This head is intended for the record of transactions connected with temporary investments of cash balances, *e.g.*, in short term loans or other securities of the Government of India. It is debited with the amounts expended on the purchase of the Securities, and on the cancellation of the loans, the nominal value of the cancelled Securities is debited to " Permanent Debt " by *per contra* credit to this head to the extent of the purchase price originally debited to it, the difference being adjusted by addition to or deduction from the amount of interest derived from such investments, which itself is adjusted by reduction of expenditure under " 19.—Interest on Ordinary Debt ". Similarly, any profit or loss arising out of the sale or transfer of Securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale-proceeds or transfer value being credited to this head to the extent of the purchase price.

(267-B) When a Sinking Fund is established for the discount on a rupee loan, in order to spread the charge to revenue over the period of the currency of the loan, the full nominal value of the loan is credited to the head " Permanent Debt ", and the discount is charged to the head " Discount Sinking Fund ". The debit against the latter head is cleared by annual payments out of revenue on a Sinking Fund basis, such payments being charged in the Revenue Account under head ' 19—Interest on Ordinary Debt—Discount on Loans'. A separate sub-head may be opened under this Local Ledger Head for each rupee loan for which a Discount Sinking Fund is established.

(268) *Deleted.*

(269) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account.

(269-A) This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate schedules. The amounts so adjusted are cleared by *minus* credits and debits afforded through the Departmental Classified Abstracts in which the transactions are finally brought to account. The head is also used for the provisional adjustment of inter-departmental transfers.

(270) This head provides for the case of any department that renders accounts to the Civil Department being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other heads.

(271) Bills received in remittance or in payment of an account (*e.g.*, of a Foreign State) should be credited to the head concerned by debit to this head and then sent for collection and credit to this head.

(272) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted by credit to this head, pending the procuring of a bill, of which the cost should be debited to this head.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.*

Part II.—Deposits and Advances not bearing interest—concld.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Suspense—concld.	
DEPARTMENTAL AND SIMILAR ACCOUNTS. (273)	Civil Departmental Balances. (274) [illegible] Balances with Government at Yatung and Gyantse
Exchange on Remittance Accounts.	
EXCHANGE ON REMITTANCE ACCOUNTS. (275)	Exchange on Secretary of State's Bills and transfers Exchange on Sterling Bills and transfers on London. Exchange on other transactions (276) Exchange on Commercial transactions (transferred to commercial heads). Exchange on other Central transactions (transferred to revenue or capital head concerned). Exchange on other Provincial transactions (transferred to revenue or capital heads concerned). Net gain or loss transferred to Revenue.
Miscellaneous.	
MISCELLANEOUS	Security Purchase Account (277) Mysore Railway Debenture Sinking Fund. (278) Government Account (279) (Add any important temporary accounts taken under this head pending further orders.)

(273) These accounts receive debit for the cash balance held by Departmental Officers outside the generally available cash balances Under State Railway cash balances are separate heads for Capital and Revenue

(274) Includes Public Works cash balances

(275) See Article 347 of the Account Code

(276) A detailed head should be opened for each class of transaction, *e g*, Persia Bills, as authorised by the Auditor General from time to time

(277) Receives the debits and credits on account of purchase or receipt and sale or payment of Government Securities on account of Government itself. The balance should be yearly adjusted so as to show the actual value of the principal of the investment held

(278) For the record of interest on the investments of the sinking fund created for the redemption of the Mysore Railway Debenture Loan, *less* the cost of Government Securities purchased therefrom on behalf of the fund

(279) This is the general closing account, and its place in the ledger is at the very beginning But special writes-off to 'Government' require an account in the Finance and Revenue Accounts to receive them and that account is taken in this place See note (2[illegible])

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

P.—Deposits and Advances—concld.

Part III.—Imperial Bank Deposits.

IMPERIAL BANK DEPOSIT. (280).

No. 32.

Page 112, Appendix 7—

P—DEPOSITS AND ADVANCES.

(1) For part III of this Section *substitute* the following :—

" Part III—Reserve Bank Deposits.

Reserve Bank Deposits (280)".

(2) In footnote (280) for the words " local head offices .... that Bank " *substitute* the words " at an office of the Reserve Bank of India and at treasuries banking with the Bank."

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 32, dated the 1st October 1935.]

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
	Advances for the purchase of motor cars.
	Advances for the purchase of other conveyances.
	Passage Advances. (281-B.).
	Other Advances. (281-C.).
LOANS TO SHAN STATES FEDERATION.	
LOANS TO THE GOVERNMENT OF COORG.	

R.—Loans and Advances by Provincial Governments. (281).

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
	Loans to Mofussil Municipalities.
	Loans to Port Funds.
	Loans to District and other Local Fund Committees.
	Loans to Indian States, Landholders, and other Notabilities. (282).

(280) This is a mere adjusting head in the local books and records the difference between the receipts and payments at local head offices of the Imperial Bank and at treasuries which bank with branches of that Bank. The head will be closed to Government in the ledger.

(281) Any one of the minor heads shown under group R may be opened under group Q and *vice versa*, if required, and in the local books a separate inner column must be opened for each loan under each of the Ledger heads.

(281-A) Advances made by the Government of India to the Provincial Loans Fund are voted by the Central Legislature under this head.

(281-B) Passage advances which, under the rules in Appendix 8-B to the Civil Account Code, Volume I, are interest-bearing, will be adjusted under this head. Non-interest-bearing passage advances will be adjusted under Section P.—Deposits and Advances not bearing interest.

(281-C) Includes interest bearing advances to Government servants for the purchase of typewriters.

(282) The loans to Indian States should be shown distinctly from those to Land-holders and other Notabilities in the Estimates and Accounts.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
R.—Loans and Advances by Provincial Governments (281)—contd.	
	Advances to Cultivators. (283). Advances under Special Laws. (284). Miscellaneous Loans and Advances. (285). Loans to Local Boards for Railway construction.
S.—Advances from Provincial Loans Fund and Government of India. (286).	
ADVANCES FROM PROVINCIAL LOANS FUND.	Advances on account of Provincial Loans Account outstanding on 1st April 1921. Advances in respect of Irrigation Capital expenditure up to 1920-21. Other advances.
ADVANCES FROM THE GOVERNMENT OF INDIA.	Loans to Shan States Federation. Loans to the Government of Coorg.

(283) Includes—

Land Improvement Act.

To Cultivators.

To Colonists.

For Relief purposes.

To Tenants on Government Estates.

Experimental Loans to Petty Zamindars.

Famine Advances.

Agriculturists' Loans Act, XII of 1884.

Advances in cases of distress

Co-operative Credit Societies Act.

Financial Assistance from Government.

(284) Includes—

Drainage and Embankment Advances.

Loans under Jhansi Encumbered Estates Acts.

(285) Loans which do not fall strictly under any of the other classes should be shown under this head.

(286) Advances to Provincial Government from the Provincial Loans Fund, and from the Government of India to the Government of Coorg and the Shan States Federation and repayments of such advances, are recorded under this head in the Provincial Section of the Accounts.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

T.—Remittances.

I.—Remittances within India.

MONEY ORDERS	Inland Money Orders (Post Office).
Other Local Remittances.	
CASH REMITTANCES AND ADJUSTMENTS BERWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER.	Cash Remittances between Treasuries. Opium Remittances. (287) Salt Remittances. (287) Customs Remittances. (287) Forest Remittances. (287) Posts and Telegraphs Remittances :— (*a*) Transfers between Posts and Telegraphs officers. (*b*) Treasury Suspense Accounts (*i.e.,* items remitted to and from sub-treasuries for which the Treasury Officers' acknowledgment has not been received). Public Works Remittances. (288) I. Remittances into Treasuries. II. Public Works Cheques. III. Other Remittances. (289) Transfers between Public Works Officers. (290). Remittances of the Military Engineer Services. (291). Transfers between officers of the Military Engineer Services. (292) Transfers within the same Railway. (293) Mint Remittances. (287) Small Coin Depôt Remittances. (287) Judicial Remittances. (287) Miscellaneous Remittances. Baluchistan Suspense.

(287) Remittances between Treasuries and departmental accounts.

(288) For transactions of Public Works Officers with Treasury and other officers of the Civil Department including the Forest Department).

(289) This head is sub-divided into :—

(*a*) Items adjustable by Civil, and

(*b*) Items adjustable by Public Works.

(290) For transactions between Public Works Officers rendering accounts to the same Accountant General.

(291) Remittances and other transactions between Military and Military Engineer Services within the same Military Accounts District.

(292) Transfers between Military Engineer Services districts within the same Military Accounts District.

(293) Sub-divided into :—

(1) Divisional.

(2) Railway Revenue, and

(3) Railway Capital.

The first sub-head embraces transfers between construction divisions of the line. The second embraces transfers with Revenue Account in the Capital Account books. The third sub-head includes transfers with Capital Account in the Revenue books of the line.

Central Ledger Heads.	Local Ledger Heads.
	T.—Remittances—contd.
	I.—Remittances within India—contd
Other Local Remittances—contd.	Coorg Suspense. Divisional Transfers (293-A)
Remittances by Bills	Supply Bills. Foreign Supply Bills. Remittance Transfer Receipts. Foreign Remittance Transfer Receipts. Emigrants' Remittance Receipts.
Remittances adjusted on the Central Books.	Foreign Remittances Central Adjusting Account.
Other Departmental Accounts.	
Accounts between Civil and Civil..	Exchange Account. (294)
1. Central Revenues Account ..	Account between :— Central Revenues and Indian Stores Department. Central Revenues and Madras. Central Revenues and Bombay. Central Revenues and Bengal. Central Revenues and United Provinces. Central Revenues and Punjab Central Revenues and Burma. Central Revenues and Bihar and Orissa. Central Revenues and Central Provinces and Berar. Central Revenues and North West Frontier Province. Central Revenues and Assam.
2. Other Accounts	Account between: — Indian Stores Department and Madras. Indian Stores Department and Bombay. Indian Stores Department and Bengal. Indian Stores Department and United Provinces.

(293-A) For the record of transactions between the Poona District and the Aden Brigade, both of which render accounts to the same Controller of Military Accounts.

(294) The Exchange Account heads on the Local Books close to Government.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
T.—Remittances—contd.	
I.—Remittances within India—contd.	
Other Departmental Accounts—contd.	
ACCOUNTS BETWEEN CIVIL AND CIVIL—contd.	Indian Stores Department and Punjab.
	Indian Stores Department and Burma.
2. OTHER ACCOUNTS—contd. ..	Indian Stores Department and Bihar and Orissa.
	Indian Stores Department and Central Provinces and Berar.
	Indian Stores Department and North-West Frontier Province.
	Indian Stores Department and Assam.
	Madras and Bombay.
	Madras and Bengal.
	Madras and United Provinces.
	Madras and Punjab.
	Madras and Burma.
	Madras and Bihar and Orissa.
	Madras and Central Provinces and Berar.
	Madras and North-West Frontier Province.
	Madras and Assam.
	Bombay and Bengal.
	Bombay and United Provinces.
	Bombay and Punjab.
	Bombay and Burma.
	Bombay and Bihar and Orissa.
	Bombay and Central Provinces and Berar.
	Bombay and North-West Frontier Province.
	Bombay and Assam.
	Bengal and United Provinces.
	Bengal and Punjab.
	Bengal and Burma.
	Bengal and Bihar and Orissa.
	Bengal and Central Provinces and Berar.
	Bengal and North-West Frontier Province.
	Bengal and Assam.
	United Provinces and Punjab.
	United Provinces and Burma.
	United Provinces and Bihar and Orissa.
	United Provinces and Central Provinces and Berar.
	United Provinces and North-West Frontier Province.
	United Provinces and Assam.
	Punjab and Burma.
	Punjab and Bihar and Orissa.
	Punjab and Central Provinces and Berar.
	Punjab and North-West Frontier Province.

Central Ledger Heads.	Local Ledger Heads.
T.—Remittances—contd.	
I.—Remittances within India—contd.	
Other Departmental Accounts—contd.	
Accounts between Civil and Civil—concld. 2. Other Accounts—contd.	Punjab and Assam. Burma and Bihar and Orissa. Burma and Central Provinces and Berar. Burma and North-West Fronter Province. Burma and Assam. Bihar and Orissa and Central Provinces and Berar. Bihar and Orissa and North-West Frontier Province. Bihar and Orissa and Assam Central Provinces and Berar and North-West Frontier Province. Central Provinces and Berar and Assam. North-West Frontier Province and Assam.
Exchange Account between Military and Military (including Navy).	Account between :— (a) A separate local ledger head for account between each Military Accounts Officer and each other Military Accounts Officer, including the Controller of Naval Accounts
Transfers between railways (295)	Transfers Railways.
Exchange Account between Posts and Telegraphs and Railways.	Accounts between— Deputy Accountant General, Posts and Tele[illegible] Calcutta, and East Indian Railway. Dep[illegible] Tele[illegible] [illegible]enin-sula Railway. Deputy Accountant General, Posts and Telegraphs, Calcutta, and Bengal-Nagpur Railway.

(a)—At present there are four Commands and altogether 9 Military Accounts Offices (including Navy) as detailed below :—

(1) Northern Command, Rawalpindi.
(2) Military Accounts and Pensions, Lahore.
(3) Western Command, Quetta.
(4) Southern Command, Poona.
(5) Eastern Command, Meerut
(6) Burma
(7) Royal Air Force,
(8) Army Factory Accounts, and
(9) Naval Accounts

(295) Transfers between different railways.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

T.—*Remittances*—*contd.*

I.—*Remittances within India*—contd.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Other Departmental Accounts—contd. EXCHANGE ACCOUNT BETWEEN POSTS AND TELEGRAPHS AND RAILWAYS—*contd.*	Deputy Accountant General, Posts and Telegraphs, Calcutta, and Eastern Bengal Railway.
	Deputy Accuntant General, Posts and Telegraphs, Calcutta, and Bengal and North Western Railway.
	Deputy Accountant General, Posts and Telegraphs, Delhi, and East Indian Railway.
	Deputy Accounant General, Posts and Telegraphs, Delhi, and Great Indian Peninsula Railway.
	Deputy Accountant General, Posts and Telegraphs, Delhi, and North Western Railway.
	Deputy Accountant General, Posts and Telegraphs, Delhi, and Bengal and North Western Railway.
	Deputy Accountant General, Posts and Telegraphs, Nagpur, and East Indian Railway.
	Deputy Accountant General, Posts and Telegraphs, Nagpur, and Great Indian Peninsula Railway.
	Deputy Accountant General, Posts and Telegraphs, Nagpur, and North Western Railway.
	Deputy Accountant General, Posts and Telegraphs, Nagpur, and Bengal Nagpur Railway.
	Deputy Accountant General, Posts and Telegraphs, Nagpur, and Bombay Baroda and Central India Railway.
	Deputy Accountant General, Posts and Telegraphs, Nagpur, and Madras and Southern Mahratta Railway.
	Deputy Accountant General, Posts and Telegraphs, Madras, and Great Indian Peninsula Railway.
	Deputy Accountant General, Posts and Telegraphs, Madras, and Burma Railway.
	Deputy Accountant General, Posts and Telegraphs, Madras, and Bengal Nagpur Railway.
	Deputy Accountant General, Posts and Telegraphs, Madras, and Madras and Southern Mahratta Railway.
	Deputy Accountant General, Posts and Telegraphs, Madras, and South Indian Railway.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

T.—Remittances—contd.

I.—Remittances within India—contd.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Other Departmental Accounts—contd.	
EXCHANGE ACCOUNT BETWEEN POSTS AND TELEGRAPHS AND MILITARY (INCLUDING NAVY).	Accounts between— Deputy Ac ountant General, Posts and Telegraphs, Calcutta, and Controller of Army Factory Accounts Deputy Accountant General, Posts and Telegraphs, Calcutta, and Military, Northern Command, Rawalpindi. Deputy Accountant General, Posts and Telegraphs, Calcutta, and Controller, Naval Accounts. Deputy Accountant General, Posts and Telegraphs, Delhi, and Military, Northern Command, Rawalpindi. Deputy Accountant General, Posts and Telegraphs, Delhi, and Controller, Military Accounts and Pensions, Lahore. Deputy Accountant General, Posts and Telegraphs, Nagpur, and Military, Southern Command, Poona Deputy Accountant General, Posts and Telegraphs, Nagpur, and Controller, Military Accounts and Pensions, Lahore. Deputy Accountant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta. Deputy Accountant General, Posts and Telegraphs, Nagpur, and Controller, Naval Accounts. Deputy Accountant General, Posts and Telegraphs, Madras, and Military, Southern Command, Poona.
EXCHANGE ACCOUNT BETWEEN RAILWAYS AND MILITARY (INCLUDING NAVY).	Accounts between— *East Indian Railway and Military, Army Factory Accounts. Eastern Bengal Railway and Military, Army Factory Accounts. Bengal Nagpur Railway and Military, Army Factory Accounts. †North Western Railway and Military, Northern Command, Rawalpindi. †North Western Railway and Military Accounts and Pensions, Lahore. †North Western Railway and Military, Western Command, Quetta. †North Western Railway and Military, Army Factory Accounts.

* For East Indian Railway and Government Examiners, Assam, Bengal and Bengal-Nagpur Railways.

† For North Western Railway and Government Examiners, Bengal and North Western and Rohilkund and Kumaon Railways.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

T.—Remittances—contd.

I.—Remittances within India—contd.

Other Departmental Accounts—concld.

No. 121.

Page 120, Appendix 7—

T-Remittances.

Exchange Account between Civil and Posts & Telegraphs.

For the existing local ledger head "Bengal and Deputy Accountant General, Posts and Telegraphs, Calcutta" under the above Central Ledger Head *substitute* the following :—

tary, Army Factory Accounts.

Burma Railways and Military, Army Factory Accounts.

*Great Indian Peninsula Railway and Military, Southern Command, Poona.

Jodhpur Railway and Military, Army Factory Accounts.

‡Madras and Southern Mahratta Railway and Military, Army Factory Accounts.

‡Madras and Southern Mahratta Railway and Military, Southern Command, Poona.

South Indian Railway and Military, Southern Command, Poona.

Assam Bengal Railway and Military, Army Factory Accounts.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.		
Accounts between Civil and other Departments. EXCHANGE ACCOUNT BETWEEN CIVIL AND POSTS AND TELEGRAPHS.	Account between—		
	Central Revenues and Deputy Accountant General, Posts and Telegraphs		Delhi.
			Madras.
			Nagpur.
			Calcutta.
	Indian Stores Department and do.		Do.
	Madras and Deputy Accountant General, Posts and Telegraphs..		Madras.
	Bombay and	Do. ..	Nagpur.
	Bengal and	Do. ..	Calcutta.
	United Provinces and	Do. ..	Delhi.
	Punjab and	Do. ..	Do.
	Burma and	Do. ..	Madras.
	Bihar and Orissa and	Do. ..	Calcutta.
	Central Provinces and	Do. ..	Nagpur.
	North-West Frontier Province and	Do.	Delhi.
	Assam and	Do. ..	Calcutta.

* For Great Indian Peninsula Railway, Bezwada and Dhone-Kurnool Railways and Governme[...] aminers, South Indian, Bombay, Baroda and Central India and Madras and Southern Mahratta Railwa[...]

‡For Madras and Southern Mahratta, Mysore and Masulipatam Railways.

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS.

T.—Remittances—concld.

I.—Remittances within India—concld.

Accounts between Civil and Other Departments—concld.	
EXCHANGE ACCOUNT BETWEEN CIVIL AND RAILWAYS.	Account between— Central Revenues and Railways. Eleven others as above (295-A).
EXCHANGE ACCOUNT BETWEEN CIVIL AND MILITARY (INCLUDING NAVY)	A separate local ledger head for accounts between each Civil Accountant General and each Military Accounts Officer including the Controller of Naval Accounts.

II.—Remittances between England and India.

Remittance Account between England and India. A—ACCOUNTS WITH THE SECRETARY OF STATE I—Items adjustable in India II—Items adjustable in England B—ACCOUNT WITH THE HIGH COMMISSIONER I—Items adjustable in India II—Items adjustable in England	For Local Ledger Heads see Annexure A to Chapter 9 of the Account Code.

Purchases and Sales of Sterling and Other Transfers.

Sterling purchased in India .. Sterling taken over in London .. Sterling sold in India .. .. Transfers through the Paper Currency Reserve. Transfers through the Gold Standard Reserve. Other miscellaneous transfers ..	As in column 1.

(295-A). For details see Annexure A to Chapter 7 of the Account Code.

(296) *Deleted.*

(297) *Deleted.*

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

V.—Balances of Provincial Goverments. (298).

	Increase of Provincial Balance. Decrease of Provincial Balance. Balances of Provincial Governments.

W.—Cash Balance.

CASH BALANCE. (299) ..	In the local accounts, a head for each Collector who renders a Treasury Account.
In the Central Books, a head Sundry Accountants General, with an inner column for each of the provinces.	
	Deposits at the Imperial Bank. (300). Remittances *in transit* :— Local. Foreign.

(298) See Articles 294 and 295 of the Account Code.

(299) The figures of the Treasury accounts are brought upon the Provincial books, and the figures of the Provincial accounts are brought upon the Central books, by debit and credit to this head, the debit balance of which accordingly represents the available cash balances. The figures of Departmental accounts are brought in the form "Sundries Dr. to Sundries," the difference between the opening and the closing balance of each account being posted under the head "Departmental Balances" as one of the Dr. or Cr. Sundries, according as the closing balance is greater or smaller than the opening balance. The total balance at debit of the advance head, therefore, represents the departmental balances which are not available for general purposes.

(300) This head is operated on only by the Controller of the Currency on the books of the Accountant-General, Central Revenues.

APPENDIX 8.

[See Art. 173.]

List of Non-Voted items of Expenditure.

I.—*List of items in the Indian Budget not to be submitted to the vote of the Legislative Assembly.*—[See section 67A (3) and (4) of the Government of India Act.]

(*i*) Interest and sinking fund charges on loans.

Explanation 1.—The term 'loans' should be held to include not only loans raised in the open market but also all miscellaneous obligations of Government on which interest is payable.

Explanation 2.—The expression 'Sinking Fund Charges' should be held to include, not only payments into a fund formed by periodically setting aside revenue to accumulate at interest for the purpose of discharging a debt, but also any repayment of a loan in regular and fixed instalments.

(*ii*) Expenditure of which the amount is prescribed by or under any law.

Explanation.—The amount prescribed should be considered to mean 'the amount which at the time of expenditure is prescribed'. Prescription under any law should be considered to include all cases in which an authority is empowered to fix the sum which shall be expended upon a particular object and that authority proceeds to declare the particular amount which shall be so expended.

(*iii*) Salaries and pensions payable to, or to the dependants of,—

(*a*) persons appointed by or with the approval of His Majesty or by the Secretary of State in Council.

(*b*) Chief Commissioners and Judicial Commissioners ;

(*c*) persons appointed before the first day of April 1924, by the Governor General in Council or by a local Government, to services or posts classified by rules under this Act as Superior Services or Posts.

Explanation.—If a person appointed by the Secretary of State in Council or appointed before the 1st of April 1924 by the Governor General in Council or by a local Government to services or posts classified by rules under the Government of India Act as Superior Services or Posts is subsequently appointed to a post the filling of which is in the hands of any authority in India, his salary or pension shall be treated as coming under this clause. If, however, such a person after retirement is re-employed in a post which is under the

administrative control of the Governor General in Council or a Local Government, he ceases to possess his former status and the votability or otherwise of his pay in the post in which he is re-employed will depend on the authority which appointed him to that post.

(*iv*) Sums payable to any person, who is or has been in the Civil Service of the Crown in India, under any order of the Secretary of State in Council, of the Governor General in Council or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act.

(*v*) Expenditure classified by the order of the Governor General in Council as—

(*a*) Ecclesiastical;

(*b*) Political;

(*c*) Defence.

* NOTE 1.—The question whether any particular appropriation of moneys is covered by the above items is one for the decision of the Governor General.

NOTE 2.—The expression "salaries and pensions" includes remuneration, allowances, gratuities, any contributions (whether by way of interest or otherwise) out of the revenues of India to any Provident Fund or family pension fund, and any other payments or emoluments payable to or on account of a person in respect of his office.

II.—*List of items in the Provincial Budgets of Governors' Provinces not to be submitted to the vote of the Legislative Council.*—[See section 72D (3) and (4) of the Government of India Act.]

(*i*) Contributions payable by the local Government to the Governor General in Council.

(*ii*) Interest and sinking fund charges on loans.

(*iii*) Expenditure of which the amount is prescribed by or under any law [see explanation under item (*ii*) of List I.]

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* It has been decided by the Governor General in Council that only the following refunds should be treated as non-votable with reference to section 67A (3) (*ii*) of the Government of India Act and that expenditure on all other refunds of revenue except expenditure under refunds in the tribal areas in the North-West Frontier Province classified by the Governor General in Council as 'Political' under Section 67A (3) (V) of the Act is votable:—

Customs (Statutory refunds only; *vide* Government of India, Finance Department, No. 67-F., dated the 9th January 1924).

Taxes on Income.

Salt (Customs duty, duty on salt used in industrial concerns, duty collected under the Provisional collection of Taxes Act, and duty on wastage occurring when salt is exported under rule from Bombay).

Stamps.

Tributes.

Administration of Justice.

Currency.

Miscellaneous (surplus revenue of the Bangalore Assigned Tracts).

(*iv*) Salaries and pensions payable to, or to the dependants of,—

(*a*) persons appointed by or with the approval of His Majesty or by the Secretary of State in Council;

(*b*) Judges of the High Court of the Province,

(*c*) The Advocate General;

(*d*) Persons appointed before the 1st day of April 1924, by the Governor General in Council or by a local Government, to services or posts classified by rules under this Act as Superior Services or Posts.

(*v*) Sums payable to any person who is or has been in the Civil Service of the Crown in India under any order of the Secretary of State in Council, of the Governor General in Council, or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act

NOTE 1.—The question whether any particular appropriation of moneys is covered by the above items is one for the decision of the Governor.

NOTE 2.—The expression "salaries and pensions" includes remuneration, allowances, gratuities, any contributions (whether by way of interest or otherwise) out of the revenues of India to any Provident Fund or family pension fund, and any other payments or emoluments payable to or on account of a person in respect of his office.

administrative control of the Governor General in Council or a Local Government, he ceases to possess his former status and the votability or otherwise of his pay in the post in which he is re-employed will depend on the authority which appointed him to that post.

(*iv*) Sums payable to any person, who is or has been in the Civil Service of the Crown in India, under any order of the Secretary of State in Council, of the Governor General in Council or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act.

(*v*) Expenditure classified by the order of the Governor General in Council as—

(*a*) Ecclesiastical;

(*b*) Political;

(*c*) Defence.

* NOTE 1.—The question whether any particular appropriation of moneys is covered by the above items is one for the decision of the Governor General.

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II.—*List of items in the Provincial Budgets of Governors' Provinces not to be submitted to the vote of the Legislative Council.*—[See section 72D (*3*) and (*4*) of the Government of India Act.]

(*i*) Contributions payable by the local Government to the Governor General in Council.

(*ii*) Interest and sinking fund charges on loans.

(*iii*) Expenditure of which the amount is prescribed by or under any law [see explanation under item (*ii*) of List I.]

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* It has been decided by the Governor General in Council that only the following refunds should be treated as non-votable with reference to section 67A (3) (*ii*) of the Government of India Act and that expenditure on all other refunds of revenue except expenditure under refunds in the tribal areas in the North-West Frontier Province classified by the Governor General in Council as 'Political' under Section 67A (3) (V) of the Act is votable:—

Customs (Statutory refunds only; *vide* Government of India, Finance Department, No. 67-F., dated the 9th January 1924).

Taxes on Income.

Salt (Customs duty, duty on salt used in industrial concerns, duty collected under the Provisional collection of Taxes Act, and duty on wastage occurring when salt is exported under rule from Bombay).

Stamps.

Tributes.

Administration of Justice.

Currency.

Miscellaneous (surplus revenue of the Bangalore Assigned Tracts).

(*iv*) Salaries and pensions payable to, or to the dependants of,—

(*a*) persons appointed by or with the approval of His Majesty or by the Secretary of State in Council;

(*b*) Judges of the High Court of the Province,

(*c*) The Advocate General;

(*d*) Persons appointed before the 1st day of April 1924, by the Governor General in Council or by a local Government, to services or posts classified by rules under this Act as Superior Services or Posts.

(*v*) Sums payable to any person who is or has been in the Civil Service of the Crown in India under any order of the Secretary of State in Council, of the Governor General in Council, or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act

NOTE 1.—The question whether any particular appropriation of moneys is covered by the above items is one for the decision of the Governor.

NOTE 2.—The expression "salaries and pensions" includes remuneration, allowances, gratuities, any contributions (whether by way of interest or otherwise) out of the revenues of India to any Provident Fund or family pension fund, and any other payments or emoluments payable to or on account of a person in respect of his office.

APPENDIX 9.

Deleted.

APPENDIX 10.

[See Art 263.]

Instructions issued by the Auditor General under Fundamental Rule 74.

I.—Procedure relating to Leave.

Certificate of Admissibility.

Gazetted Government servants.

1. Leave should be sanctioned to a gazetted Government servant only after its admissibility has been certified by the Audit Officer who has been auditing his pay.

Note —The leave accounts of the Archdeacon of Calcutta and the President Senior Chaplain, Church [illegible]

by the Accountant General who maintains the leave accounts

Non-Gazetted Government servants

2. Before leave in India is sanctioned to a non-gazetted Government servant, the authority sanctioing the leave should either consult the leave account prescribed in Fundamental Rule 76, and satisfy himself that the leave is admissible, or obtain a certificate to that effect from the officer entrusted with the attestation of the entries in the leave account. When the application is for leave out of India, the authority sanctioning the leave should obtain a certificate of admissibility from the Audit Officer before sanctioning the leave.

Military Officers.

3. When a Military Officer becomes subject to the Civil Leave Rules, the Audit Officer in charge of his record of pension service will, on application and on being furnished with the date of commencement of active service in Civil employ, furnish to the Audit Officer to whose audit he becomes subject, a memorandum showing the furlough earned, the different kinds of leave taken (distinguishing those which should be deducted from the maximum furlough admissible) and the balance of furlough due under Military Rules.

4. (a) Applications for leave from Military Officers in Civil employ, whether they are subject to the Military Leave Rules or the Civil Leave Rules, should be sent through the Civil Audit Officer who audits the pay of the officer going on leave. The Civil Audit Officer will, if he considers it necessary, consult the Controller of Military Accounts from whose payment the officer is transferred to the Civil Department before certifying to the leave and specifying the leave-salary. No leave should be sanctioned to such an officer before a report is received from the Civil Audit Officer.

(b) In the case of a Military Officer subject to the Military Leave Rules, the Civil Audit Officer should obtain from the Controller of Military Accounts from whose payment the officer is transferred to the Civil Department a certificate stating the amount of leave to which the officer is entitled, and the rate of leave pay and allowances admissible during the said period of leave, before issuing a leave salary certificate, or a warrant, or a certificate, of leave granted to an officer proceeding on leave out of India who does not intend to draw his leave salary at the Home Treasury or in a Colony.

Government servants in foreign service.

5. In the case of a Government servant on foreign service, leave cannot be sanctioned until the Audit Officer of the Government (central or provincial), under which he was permanently employed at the time of his transfer to foreign service, has certified the amount of leave and the leave-salary admissible.

NOTE 1.—For the purpose of this rule, the Accountant General of the Province in which the contributions towards leave-salary and pension of a Government servant on foreign service are recovered will act as the Audit Officer of the Central Government.

NOTE 2.—In the case of Military Officers in temporary civil employ, the Controller of Military Accounts who receives the foreign service contributions of the officers concerned is responsible for certifying to the amount of leave and leave salary admissible, the necessary information in the case of military officers subject to the civil leave rules being obtained from the civil audit officer concerned. Similarly in the case of Government servants in commercial departments (*e.g.*, Railways and Indian Posts and Telegraphs Department) the certificate will be given by the departmental accounts officer who is responsible for bringing the contributions to account.

Payment of Leave-Salary in India.

Non-Gazetted Government servants

6. The leave-salary of a non-gazetted Government servant on leave in India or on leave out of India cannot be drawn in India, except under the signature of the head of his office : and the latter is responsible for any overcharge.

Gazetted Government servants.

7. No gazetted Government servant can begin to draw his leave-salary at any office of payment in India without producing a leave-salary certificate from the Audit Officer who audited his pay before he proceeded on leave.

8. The certificate should be in F. R. Form No. 2 B. ; and if during leave the gazetted Government servant desires to change the office at which he receives payment of his leave-salary, he must obtain a new certificate from the Audit Officer within whose jurisdiction his leave-salary was last paid.

8-A. A gazetted Government servant desirous of discontinuing his subscription to the General Provident Fund during leave or of subscribing to the Fund at the usual rates during leave on average pay and at half rates during other leave, should intimate his wishes in the matter to his audit officer before proceeding on leave.

9. If a gazetted Government servant signs his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well-known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power-of-attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayments. A life certificate may be given periodically, a bond being given to cover intermediate payments not supported by life certificates.

10. The provisions of paragraphs 7 to 9 above apply also to gazetted Government servants who spend their leave out of India but reside in Asia and who have to draw their leave-salary in rupees in India under Fundamental Rule 91.

NOTE.—A certificate of residence should be obtained from Government servants who draw their leave salary at the rupee rate.

11. In the case of the Railway and Telegraph Departments and the Military Engineer Services the above rules will be generally applicable subject to any modifications which may be made by the Accountant General concerned in accordance with special rules of his Department.

Railway and Telegraph Departments and Military Engineer Services.

12. Before returning to duty a Government servant who has drawn his -salary in India should obtain a last-pay certificate from the Audit Officer, n whose jurisdiction his leave-salary was last paid, and deliver it to the ; Officer who audits his pay. Without such a certificate he cannot obtain ent of any arrears of leave-salary or pay due to him.

Return to duty

Leave out of India.

.3. A copy of the "Memorandum of Information for the guidance of rnment servants proceeding on leave out of India" should be supplied ch Government servant proceeding on leave out of India by the Audit r who audits his pay, as soon as the grant of leave is gazetted or other-notified to him

Memorandum of Informations.

14. (a) A Government servant proceeding on leave out of India and ding to draw his leave salary while on leave should be given a leave-y certificate by the Audit Officer who audited his pay before he proceeded eave—

Leave-Salary Certificate and Colonial Leave-Salary Warrant.

14-A. In the case of a Government servant proceeding on leave to a ominion or Colony and intending to draw that portion of his leave salary hich represents Sterling Overseas Pay from the Home Treasury, the olonial leave salary warrant issued under paragraph 14 (2) above should uthorise payment of leave salary based on rupee pay only. A separate intimation should be sent to the High Commissioner to pay that portion of leave salary which represents Sterling Overseas Pay. A copy of this intimation should also be given to the Government servant in order that he may arrange to draw the amount in accordance with the procedure laid down for the payment of leave salary from the Home Treasury.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No 15, dated the 1st October 1935.]

16. If the Government servant calls at the Audit office he will be paid up to the date of his relief and will be given a leave-salary certificate in the appropriate form as prescribed in paragraph 14 above. In the case of Government servants proceeding to a Colony, the Colonial leave-salary warrant (Form No. I under the Supplementary Rules) will be issued in triplicate. The original, bearing the Government servant's signature, will be forwarded by the Audit Officer to the Colonial authority concerned, the duplicate to the High Commissioner for India and the triplicate will be made over to the Government servant concerned.

NOTE.—If the Government servant takes a certificate under clause (*b*) of paragraph 14 above, he will not be paid up to the date of relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave-salary for the rest of the month.

17. If the Government servant is unable to call at the Audit Office, the Audit Officer will cause the leave-salary certificate to be sent to the address specified by the Government servant and the pay and allowances to be paid through the Officer from whom the Government servant draws his pay and allowances.

NOTE.—The orders in the Note under paragraph 16 apply also in the circumstances specified in this paragraph.

18. When a Government servant proceeds on extraordinary leave out of India, or on leave on average pay or half average pay out of India during which he does not propose to draw leave-salary, or when a Government servant is given a Colonial leave-salary warrant, he should be given a certificate of leave in Form No. II under the Supplementary Rules. This certificate has to be presented by the Government servant to the High Commissioner for India, if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave, or for permission to return to duty or for a last-pay certificate before returning to duty.

NOTE.—Whenever a Government servant is proceeding to a Dominion or Colony which does not account directly to India, a duplicate copy of the certificate in Form II under the Supplementary Rules should be sent to the High Commissioner with the duplicate copy of the Colonial leave-salary warrant (*vide* paragraph 16).

19. *Deleted.*

20. With every leave-salary certificate, Colonial leave-salary warrant or certificate of leave, given to Government servants to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable, a blank F. R. Form No. 7 will be given on which the Government servant concerned will report to the Audit Officer, from the first port at which the vessel touches, the day of his departure from India.

21. As soon as an Audit Officer has delivered a leave-salary certificate, certificate of leave or a Colonial leave-salary warrant to a Government servant who proposes to spend his leave out of India, or has caused it to be sent to the address specified by him, he must forward a copy of the leave-salary certificate or certificate of leave, or the duplicate copy of the Colonial leave-salary warrant to the High Commissioner for India.

22. *Deleted.*

Amended Certificate.

23. If it becomes necessary to amend a leave-salary certificate in F. R. Form No. 2, the amendment should take the form of a short corrigendum worded so as to show only the particular item or items in which alterations have been made; this corrigendum should be forwarded by the Audit Officer at the earliest possible date to the High Commissioner for India. Every corrected leave-salary certificate, whether original or duplicate, should be marked "Amended Certificate".

Extension or commutation of leave.

24. Whenever the leave of a Government servant absent on leave out of India elsewhere than in Europe, North Africa, America, or the West Indies is extended or commuted by the authority in India which granted the leave, the fact should forthwith be notified by the Audit Officer to the High Commissioner for India to enable him to check the payment by Colonial Treasurers or Staff Officers.

NOTE —This rule applies to Military Officers subject to the Military Leave Rules

25. If the leave of a Government servant who draws his leave-salary in India under the provisions of Fundamental Rule 91 is extended or commuted, the Audit Officer who audited his pay at the time he proceeded on leave must, on receiving advice of such extension or commutation, forthwith communicate it to the Audit Officer within whose jurisdiction his leave-salary is drawn. He should also communicate any other circumstances connected with the leave which may be required to be known to the Audit Officer who passes the Government servant's leave-salary.

Issue of a fresh Colonial Leave-salary warrant.

26. When no space for the entry of endorsements of payments remains upon the back of a Colonial leave-salary warrant, or when a warrant is lost or destroyed, a fresh warrant should be issued by the Audit Officer who issued the original warrant on the application of the Government servant concerned submitted through the Colonial Disbursing Officer.

Return to duty.

27. A Government servant who was on leave in Europe must, on return to India, deliver to the Audit Officer the last-pay certificate obtained by him from the High Commissioner before he can obtain payment of any arrears of leave-salary or pay due to him. A Government servant who has drawn his leave-salary on a warrant must deliver his copy of the warrant, which will serve as a last-pay certificate.

Railway and Military Accounts Departments.

28. Changes in the above rules, except those which relate to Colonial leave-salary warrants, may be made by the Controller of Railway Accounts, or the Military Accountant General in accordance with the special rules of his own department.

Special Rules relating to Military Officers.

29. As soon as the grant of furlough or leave to a Military Officer in Civil employ has appeared in orders, the Audit Officer from whose payment the Officer is transferred to the Civil Department must, in the case of furlough to Europe, North Africa, America or the West Indies, forward to the High Commissioner for India a statement of the officer's service in such form as the Military authorities may prescribe. This statement is not required in the case of officers proceeding on furlough under the Staff or British Leave Rules.

30. When furlough or leave or an extension of furlough or leave is granted to a Military Officer in Civil employ, whether subject to the Civil or the Military Leave Rules, the Civil Audit Officer should intimate to the Audit Officer from whose payment the Officer is transferred to the Civil Department the date of the beginning and end of the furlough or leave, the dates of embarkation and debarkation in the case of furlough out of India, as well as those of being struck-off or of resuming duty.

31. *Deleted.*

32. On the return of an officer from furlough or leave, it will be the duty of the Audit Officer in charge of his record of pension service to satisfy himself that he has returned within his leave; and, if not, to report the case to the authority which sanctioned the leave.

Leave Account.

33. The leave account prescribed in Fundamental Rule 76 should be kept in F. R. Forms No. 9 and No. 9-A. in respect of Government servants under the Special Leave Rules and Ordinary Leave Rules respectively. The office in which the account should be kept for any Government servant and the person by whom the entries should be attested will be such as are prescribed by the local Government.

The leave accounts of permanent piece-workers and of permanent salaried industrial employees (below the grades of Overseer and Assistant Manager) in the Government of India presses, who are not classed as "Inferior", should be kept in F. R. Forms 9-B and 9-C respectively.

NOTE.—A leave account in the subjoined form has been prescribed for inferior servants in the Railway Department who do not take leave exceeding one-eleventh of duty.

Leave Account Form.

1					2	3	4	5
Duty.								
From	To	Year.	Month.	Day.	Leave earned at 2-11th of duty.	Leave equivalent to 1-11th of duty (*i.e.*, half of the period shown in column 2).	Leave taken.	Balance of leave equivalent to 1-11th of duty (columns 3—4).

II.—SERVICE BOOKS.

34. A service book in F. R. Form No. 10 should be maintained for every non-gazetted Government servant holding a substantive post on a permanent establishment with the exception of those the particulars of whose service are recorded in a history of servi[illegible] in a service register maintained by the Audit Officer, or for who[illegible] [illegible]rms of record are prescribed by the local Government. In this bo[illegible] [illegible]0, Rule 34—

No. 86.

Page 133, Appendix 10—

Insert the following immediately above the heading " F. R. Form No. 1":—

FORMS.

List of Forms.

No.	Name.
F.-R. 1	Deleted.
" 2*	Leave salary certificate for leave salary payable at the Home Treasury.
" 2-A*	Leave-salary certificate (with counterfoils bound into books)
" 2-B*	Leave-salary certificate for leave salary payable in India (with two foils and one counterfoil in bound books of 100 forms each).
" 3	Deleted.
" 4*	Audit Officer's letter to the Government servant proceeding on leave out of India.
" 5*	Information required by the Audit Officer before the leave-salary certificate can be drawn up.
" 5-A*	Memorandum of information for the guidance of Government servants proceeding on leave out of India.
" 6	Deleted.
" 7*	Report of actual sailing.
" 8	Deleted.
" 9*	Leave account of Government servants under the Special Leave Rules.
" 9-A*	Leave account of Government servants under the Ordinary Leave Rules.
" 9-B*	Leave account form for permanent piece workers in the Government of India Presses not classed as "Inferior".
" 9 C*	Leave account form for permanent salaried industrial employees in the Government of India Presses below the grades of Overseer and Assistant Manager, who are not classed as "Inferior".
" 10*	Service Book (with 4 complete copies of the leave account form F. R. 9-A and the "Instructions for filling up form F. R. 9-A")
S. R. I.*	Colonial Leave salary Warrants (For I. C. S. and Military Officers in Civil employ).
S. R. I-A*	Colonial Leave-salary Warrants (for uncovenanted services).
S. R. II*	Certificate of leave.

* These forms are standardised in the F. R. and S. R. series for the use of the officers under the [illegible] local Govern-ments [illegible] Cent [illegible] [illegible]cribed by Stree[illegible]

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 86, dated the 1st F[illegible]

Price anna 1 or 1½d.

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ary 1937

Nature of leave (specifying periods on average pay, half average pay and quarter average pay separately).	Y. M. D.	From	To	Monthly rate of leave-salary (and allowances, if any) subject to the deductions noted on the reverse.	Article and clause of the Fundamental Rules or other Regulations.

5. Place of payment .. .. 5.

6. Date from which first payment is to be made. 6.

7. Amount (if any) paid in advance 7.

8. Government and head of account to which the payment is debitable. 8.

9. Date of leaving India .. .. 9.

10. Date on which the Government servant will, during the currency of leave, complete the term of service or attain the age after which, he is required by any rule to retire from the service, as for instance, 55 years of age. 10.

11. Period for and terms on which leave may be extended, or commuted otherwise than on extraordinary leave. 11.

may be extended granted on medical certificate / without medical certificate on same leave-salary by | Y. | M. | D. |

(Further particulars required in the case of Military Officers in Civil employ.)

12. Date of commencement of pension service. 12.

13. Date of entry under Civil Leave Rules. 13.

14. Amount of leave at credit at commencement of present leave. 14. { Earned in respect of service under Military Rules. Earned in respect of service while under Civil Rules.

15. Date of being struck off duty .. 15.

16. Deductions to be made.

		Rates.	
Indian Civil/Military Service Family Pensions or Indian Military Widows' and Orphans' Fund or Superior Services (India) Family Pension Fund Subscription.	For wife/self	£	per mensom from
	„ sons	£	„ „ „
	„ daughters	£	„ „ „
	Total		„ „ „

A balance of donation on/for £ and interest£ *

is recoverable at £ a month from

General Provident Fund

Indian Civil Service Provident Fund deduction (if any)

(*Signature*)

Place

Date

* In cases of subscribers to India Civil Service Family Pensions and Superior Services (India) Family Pension Fund, interest accrued in India to be given here.

Abbreviations

M. C.	Medical Certificate.
E. C. A.	Exchange Compensation Allowance
Y. M. D.	Years, Months, Days
Art.	Article

NOTES.

on London on the day on which each monthly payment is made, subject to a minimum rate of 1*s.* 4*d.* per rupee in respect of leave-salary drawn on account of the first four months of leave on average pay and of 1*s.* 6*d.* per rupee in other cases. The maximum rates of leave-salary are those prescribed in Fundamental Rule 89 and the minimum rates those prescribed in Fundamental Rule 90.

4.—It must be shown whether a Government servant is entitled to the full amount of leave permitted by the rules.

5.—In line 7 the Articles of the Fundamental or other Rules under which the advance is made should be mentioned.

6.—The date on which any Government servant will, during the currency of leave, complete the term of service, or attain the age after which by any rule he is required to retire from the service, should be shown in line 10.

ernment;

11.—In the case of Government servants to whom the rules regarding the grant of passages to civilian Personnel of British Domicile engaged for service in India apply, an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India.

12.—In all English Leave Salary certificates the particulars of all outstanding advances (including passage advances) should be noted under item 16, and in the case of Motor Car and similar advances the date from which the recovery of monthly instalments should be effected should be stated.

13.—With the exception of privilege leave earned in a Civil Department, which should be taken first, a Military Officer in Civil employ may set off the leave he takes against the civil leave or military leave at his credit, as he likes. A definite election in the matter should be obtained from all such officers and the election should be noted in the leave-salary certificate.

14.—Where subscriptions or recoveries relate to Sterling Branches of Provident Funds this should be indicated clearly under item16.

FORM No. F. R. 2-B.

[NOTE.—Forms supplied in bound books with two foils and one counterfoil.]
(See paragraph 8 of Instructions.)

No..........of 19 .

Leave Salary Certificate for leave salary payable in India.

Mr.............of the.........., having been granted leave for a period of....years....months and....days under order No......, dated the ...., is hereby allowed to draw his leave salary from the.... ....treasury from the..............19 .

2. Monthly rate of leave salary.

Nature of leave, specifying periods on average pay, half average pay and quarter average pay, respectively.	From	To	Y.	M.	D.	Monthly rate of leave salary.	REMARKS.

3. He may be paid (1) pay from......to......at Rupees......per mensem, and (2) allowances from..........to..........at Rupees........ per mensem.

4. The payment should be charged to.............

†5. The following deductions are to be made from the leave salary :—

General Provident Fund.
Postal Insurance Fund.
Income-Tax
Other deductions, *e.g.*, advances, etc.

* Accountant General.

Forwarded to................

Through the..................

Office of the.................. Deputy Accountant General.
Assistant Accountant General.

Dated at........the ....

* The word Deputy or Assistant may, when necessary, be written before ' Accountant General'.

† Where the deductions relate to Sterling Branches of Provident Funds this should be indicated clearly under item 5.

F. R. FORM No. 3.

Deleted.

F. R. FORM No. 4.

[See paragraphs 15 to 17 of Instructions.]

Audit Officer's letter to the Government servant proceeding on leave out of India.

To

SIR,

With reference to the order noted in the margin, granting you leave out India, I have the honour to say that it is necessary for you to obtain from me a leave-salary certificate to enable you to draw your leave-salary.

Here enter number and date of the order, name of the authority granting the leave, and page of the gazette in which the leave is notified

2. To enable me to prepare your leave-salary certificate, it is necessary that you send me the information asked for in the enclosed F. R. Form No. 5 and also your formal certificate of giving over charge of your office, date and hour, at your earliest convenience.

3. If you are in, or intended to pass through (Audit Officer's station), your certificate will be prepared, and your pay and allowances paid up to the date before your leave commences except in the case referred to in paragraph 4 below, on your calling personally at my office, and presenting a last-pay certificate from the officer from whom you last drew your pay and allowances. Otherwise, I shall cause the leave-salary certificate to be sent to the address specified by you, and the pay and allowances to be paid through the officer from whom you draw your pay and allowances.

4. Leave salary due for the first four months of leave on average pay taken by itself or in combination with other leave may be drawn either in India or out of India. If you desire to draw it in India, a separate leave-salary certificate for this portion of the leave will be issued, but you will be allowed to draw the pay and allowances for the broken period of the month up to the date of relief only at the commencement of the next month along with the leave-salary for the rest of the month.

5. If you wish to draw your leave-salary in India under the provision of paragraph 4 above, you should either grant your Agents a power-of-attorney or leave your bills ready signed in their custody for presentation as they fall due. A guarantee bond undertaking to refund over-payments should be furnished by your Agents unless they have executed a general bond of indemnity.

NOTE.—(Paragraphs 4 and 5 do not apply to non-gazetted Government servants who have to draw their leave-salary through the Head of the office and should be omitted from the letters addressed to them).

6. I send herewith a copy of a Memo. of Information for the guidance of Government servants proceeding on leave out of India and a blank Form (F R. Form No. 7) of the date of leaving India to be signed and sent to me from the first port at which your vessel touches.

7. If you wish to draw your leave salary in a Colony, please send me three specimens of your signature.

Accountant General.

F. R. FORM No. 5.

[See paragraph 15 of Instructions.]

No. 135.

Pages 138-39, F. R. Form No. 5—

(1) *Add* the following to item 5 of this form :—

"If in India, at what treasury ?"

(2) *Substitute* the following *for* items 7, 8 and 9 of this *form* :—

7. (*a*) What advance, if any, do you require now ?	7(*a*)————
(*b*) Do you desire to adjust the advance in India or in England ?	7(*b*) ————
8. Do you intend to pay your .... Family Pension Fund subscriptions (specify the name of the Fund or Funds) in England or in India by deduction from your leave salary ? (See paragraphs 8 to 11-A of F. R. Form 5-A).	8 ————
9. Do you wish to subscribe to the General or any other Provident Fund ? If so, to which and for what period of your leave and at what rate ? Do you propose to refund during leave the advance, if any, withdrawn from the Fund ?	9 ————

(3) *Insert* the following as an item No. 7 (*b*) re-numbering the existing item 7 as 7 (*a*) in the footnote :—

"No. 7 (*b*) is for Military officers subject to the Military Leave Rules only".

(4) *Substitute* the words "Note 11" *for* "Note 9" in Note 1 of this form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 135, dated the 2nd November 1936.]

Provident Fund ? *If so, for what period of your leave and at what rate ?*

Nos. 3 and 4 are for Government servants to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable.

No 5 Leave salary due for the first four months of the period of leave on average pay, if any, at the commencement of any period of leave out of India can be drawn in or out of India at the Government servant's option. In India it can be drawn only on the first of each month in arrears by an authorised agent under a guarantee bond or on production of a life certificate The allowances for a broken period of a month may be drawn any time after the expiration of the leave

No 7 is for Military Officers subject to the Military Leave Rules and for Chaplains only.
No 8 is for members of the Indian Civil Service only

NOTE 1.—In the case of non-gazetted Government servants to whom Note 9 to F. R Form 2 or Note 4 to Form No. I under the Supplementary Rules applies, an additional question should be inserted to obtain the information required under that note

[illegible]

NOTE 3.—Where subscriptions or recoveries relate to Sterling Branches, this should be indicated clearly against Question 9.

Dated at (Signature)

The of 19 . (Designation)

To the Accountant General

F. R. FORM No. 6.

Deleted.

F. R. FORM No. 7.

[See paragraph 20 of Instructions.]

Report of actual sailing.

From

To

The Accountant General.

SIR,

I have the honour to report that I sailed from India by the steamer—— Class which left on day

The 19 .

I have, etc.,

(Signed)

Noted and forwarded to the Secretary to the Government of Department.

The 19 .

Accountant General.

F. R. FORM No. 8.

Deleted.

F. R. FORM No. 9.

[*See* **paragraph 33 of Instructions.**]

Leave account of

Duty.					Leave earned.			Leave at credit 2 + 7.			LEAVE TAKEN																Balance (3—6).			Signature of attesting officer.
											On average pay.					ON HALF OR QUARTER AVERAGE PAY.								Total 4 + 5 (b).						
																		Actual period (a).			Period converted to leave on average pay (b).									
1					2			3			4					5								6			7			8
From	To	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	From	To	Y.	M.	D.	From	To	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	

INSTRUCTIONS.

(1) The account is to be maintained in terms of leave on average pay.

(2) In the case of Government servants already in Government service, the first entries, *i.e.*, the entries that will be made on 1st January 1922, or from the date on which the Government servant concerned elects to come under the Fundamental Rules, will be in columns 3, 4 and 5, the entries to be made in accordance with Fundamental Rules 77 and 78.

(3) When a Government servant applies for leave, columns 1 to 3 are to be filled up for arriving at the leave at his credit. The period of leave shewn in column 3 should be arrived at by adding the new entry in column 2 to the last previous entry in column 7.

(4) When a Government servant returns from leave, columns 4, 5, 6 and 7 will be filled up. The portion of the leave on half or quarter average pay (together with the leave on subsistence grant under the Note to Rule 88) will be entered in column 5 (*a*), and this period divided by 2 is the entry to be made in column 5 (*b*).

(5) The maximum prescribed in Fundamental Rule 81 (*a*) will be applied to the totals of the periods in column 6, while the maximum in Fundamental Rule 81(*b*) should be applied to the totals of the periods in column 4.

(6) If a Government servant passes from under the ordinary to the special leave rules a new leave account must be opened.

(7) When a Government servant is transferred for service under another Government a *separate account* should be opened in this form for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under these rules throughout his service.

F. R. FORM No. 9-A.

(Ordinary Leave Rules.)

Leave Account of———————.

Date of commencement of service———————.

Date of contract, if any———————.

Date of attaining the age of $\frac{55}{60}$ years———————.

Date of coming under Civil Leave Rules———————.

<table>
<tr><td rowspan="2">served under.</td><td colspan="5" rowspan="2">Duty.</td><td colspan="6">Leave earned.</td><td colspan="9">Leave at credit.</td><td colspan="24">Leave taken.</td><td colspan="9">Balance. (On return from leave).</td><td rowspan="2">Remarks.</td></tr>
<tr><td colspan="3">1/11th of duty subsequent to coming under Fundamental Rules. [Rule 81 (b) (ii).]</td><td colspan="3">Balance of 2/11th of duty subsequent to coming under Fundamental Rules.</td><td colspan="3">1/11th of duty subsequent to coming under Fundamental Rules. Rule 81 (b) (ii) (Columns 16 + 4).</td><td colspan="3">Balance of 2/11th of duty subsequent to coming under Fundamental Rules (Columns 17 + 5).</td><td colspan="3">Total columns (6 + 7).</td><td colspan="11">On average pay.</td><td colspan="13">On half or quarter average pay</td><td colspan="3">Of leave equivalent to 1/11th of duty subsequent to coming under Fundamental Rules. [Rules 81 (b) (ii)] (Columns 6—10.)</td><td colspan="3">Of leave equivalent to balance of 2/11th of duty subsequent to coming under Fundamental Rules (Column 7)—(Columns 11 + 14)</td><td colspan="3">Total Columns (8—15).</td></tr>
<tr><td></td><td colspan="2"></td><td colspan="3"></td><td colspan="3"></td><td colspan="3"></td><td colspan="3"></td><td colspan="3"></td><td colspan="3"></td><td colspan="2">Dates.</td><td colspan="3">Against entries in column 6</td><td colspan="3">Against limit of one year for leave on m o and leave spent elsewhere than in India or Ceylon. [Proviso to Rule 81 (b) (ii).]</td><td colspan="2">Dates.</td><td colspan="3">Actual period</td><td colspan="3">Actual period converted into period in terms of leave on average pay.</td><td colspan="3">Total (columns 10 + 11 + 14)</td><td colspan="3"></td><td colspan="3"></td><td colspan="3"></td><td></td></tr>
<tr><td>1</td><td colspan="2">2</td><td colspan="3">3</td><td colspan="3">4</td><td colspan="3">5</td><td colspan="3">6</td><td colspan="3">7</td><td colspan="3">8</td><td colspan="2">9</td><td colspan="3">10</td><td colspan="3">11</td><td colspan="2">12</td><td colspan="3">13</td><td colspan="3">14</td><td colspan="3">15</td><td colspan="3">16</td><td colspan="3">17</td><td colspan="3">18</td><td>10</td></tr>
<tr><td></td><td>From.</td><td>To</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>From</td><td>To</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>From</td><td>To</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td>y.</td><td>m.</td><td>d.</td><td></td></tr>
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</table>

Instruction for filling up Form No. F. R. 9-A.

1. The Account is to be maintained in terms of leave on average pay For this purpose, actual periods of leave taken on half or quarter average pay as entered in column 13 should be divided by 2 and posted in column 14.

2. In the case of officers who were subject to the Civil Service Regulations leave rules before they elected the Fundamental Rules, the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17 and 18. The words "Due on (date of coming under the Fundamental Rules)" should be written across columns 1, 2 and 3 and against these words credit under Rule 77 (*b*) (*ii*) (1) should be given in column 4 and column 6 and that under Rule 77 (*b*) (*ii*) (2) and Rule 77 (*e*) in column 5 and column 7, while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under Rule 78, Note (2) (*i*) (*a*), in column 13, one half of the latter being entered in column 14. The sum total of the entries in columns 6 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18 and the entry in column 4 or 6 should be repeated in column 16, while the entry in column 5 or 7 *minus* the sum total of the entries in columns 11 and 14 should be shown in column 17.

3. When a Government servant applies for leave, columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the Government servant intends to go on leave, and columns 4 and 5 should each show 1/11th of this period, (but see Note 2 below), the sum total of the two entries representing the period of leave (*i.e.*, 2/11ths of duty) earned under Rule 77 (*b*) (*ii*) (3). To the new entry in column 4 should be added the last entry in column 16 and the resultant figure should be posted in column 6; similarly to the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in Column 8.

NOTE 1.—If during the period of duty prior to a Government servant's going on leave he has served under two or more Governments, the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in column 4 and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

NOTE 2.—The sum total of the entries in column 5, inclusive of the opening entry mentioned in instruction No. 2 should not exceed 2½ years [Rule 81 (*a*) (*ii*)], and no entry should be made in this column when this limit of 2½ years is reached.

When columns 1 to 8 have been posted, column 8 will show the *maximum* amount of leave which may be granted *in terms of leave on average pay* [but see Rule 81 (*d*)] to a Government servant on the date on which he intends to go on leave. The *maximum* amount of leave *on average pay* which may be granted on that date with medical certificate or out of India and Ceylon will be the sum total of the last entry in column 6, and the unspent balance of "one year" limited to 8 months at a time, provided this sum total is covered by the period entered in column 8; in the case of leave in India or Ceylon

without medical certificate, the maximum will be the last entry in column 6, limited to 4 months at a time. The limits of 8 and 4 months may be exceeded as provided in the note to Fundamental Rule 81 (*b*).

4. When a Government servant returns from leave, columns 9 to 18 should be filled up. The period of leave taken on average pay should be entered in columns 9, 10 and 11, that taken on medical certificate or spent elsewhere than in India or Ceylon should be entered in column 11 till the limit of one year is reached and thereafter in column 10. The actual periods of leave on half or quarter average pay (together with leave on subsistence grant under the Note to Fundamental Rule 88) and overstayal of leave (*vide* Fundamental Rule 73) should be entered in column 13 and one half of it in column 14.

NOTE 1.—Leave on average pay taken under the Fundmental Rules in India without medical certificate in excess of the last entry in column 6 before the deletion of "*plus* 1 year" from Rule 81 (*b*) (*ii*) should be entered in column 11.

NOTE 2.—If the leave taken on half average pay exceeds the amount at credit on half average pay, the [illegible]

No. 44.

Page 143, Appendix 10, Instructions for filling up F. R. Form No. 9-A—

In line 4 of Instructions No. 5 *substitute* " of " *for* " or ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 44, dated the 2nd December 1935.]

Government, a separa[illegible] showing the leave earned under that Government and [illegible] which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under these rules throughout his service.

F. R. FORM

See paragraph 33

Leave Account Form for permanent piece-workers employed in the Govern II to the Government of India, Finance Department,

Leave Account of..................

Date of commencement of service..................

Leave on average pay.											Leave on half average							
		Leave taken. 3									Duty.							
Length of service (completed years of service with date of completion).	Leave permissible.	Calendar year.	From	To	Period.			Progressive total for the calendar year.			From	To	Period.			Leave earned at 1/11th of duty.		
1	2	(i)	(ii)	(iii)	(iv)			(v)			4	5	6			7		
					Y.	M.	D.	Y.	M.	D.			Y.	M.	D.	Y.	M.	D.

NOTES.—(i) In calculating the length of service the period of continuous temporary

(ii) Gazetted holidays counted against leave under rule 1(c) of Annexure II

No. 9-B.

of Instructions.]

ment of India Presses who are not classed as "inferior" (vide *Annexure Resolution No. F. 119-R. I./28, dated the 6th September 1928*).

Date of birth..............

Date of attaining the age of $\frac{55}{60}$ years..............

pay on medical certificate.					Injury leave taken on half pay.				
	Leave taken.								
Total including balance col. 12 + col. 7.	From	To	Period limited to one year at a time including leave taken in column 3(iv).	Balance	From	To	Period (limited to 2 years for each dis-ability).	Total leave during service (to be limited to 5 years during whole service).	Remarks.
8	9	10	11	12	13	14	15	16	17
Y. M. D.			Y. M. D.	Y. M. D.			Y. M. D.	Y. M. D.	

service rendered by a piece-worker up to the date of his being brought on to permanent Establishment shall be taken into account.

to the Finance Department Resolution mentioned above should be entered in red ink.

F. R. FORM

[*See* paragraph 33

Leave Account form for permanent salaried Industrial Employees in the Govern Manager who are not classed as "inferior". (Vide *Annexure I to dated 6th September 1928*).

Leave Account of........................

Date of commencement of service......................

Leave on average pay.

Duty.					Leave earned at 1/11th of duty.			Total leave at credit not exceeding 4 months on any particular date (columns 9+4).			Leave taken.				
From	To	Period.									From	To	Period.		
1	2	3			4			5			6	7	8		
		Y.	M.	D.	Y.	M.	D.	Y.	M.	D.			Y.	M.	D.

No. 9-C.

of Instructions.]

ment of India Presses below the grade of Overseer or Assistant
Government of India, Finance Department, Resolution No. F.-119-R.-I./28,

Date of birth ....

Date of attaining the age of $\frac{55}{60}$ years ....

Balance (columns 5—8).			Leave on half average pay on medical certificate.					Injury leave taken on half pay.								Remarks.
			From	To	Period (limited to six months at a time in 2 instalments of 3 months each and to 2 years in whole service).			From	To	Period (limited to 2 years for each disability)			Total leave during service (to be limited to 5 years during whole service)			
9			10	11	12			13	14	15			16			17
Y.	M.	D.			Y.	M.	D.			Y.	M.	D.	Y	M.	D.	

F. R. Form No. 10.

[*See* paragraph 34 of Instructions.]

Service Book.

Space should be provided on the reverse of the title page of the service book to record thumb and finger impressions of (non-gazetted) Government servants under the following heading :—

"Thumb and finger impressions of (non-gazetted) Government servant."

The opening page of the service book should contain the following :

(1) Name.

(2) Race.

(3) Residence.

(4) Father's name and residence.

(5) Date of birth by the Christian era as nearly as can be ascertained.

(6) Exact height by measurement.

(7) Personal marks for identification.

(8) Signature of Government servant.

(9) Signature and designation of the head of the office or other attesting officer.

NOTE.—The entries in this page should be renewed or re-attested at least every five years and the signature in lines (8) and (9) should be dated. Finger prints need not be taken afresh every five years under this rule.

The remaining folios of the service book should be divided into fifteen columns, *viz.* :—

(1) Name of post.

(2) Whether substantive or officiating, and whether permanent or temporary.

(3) If officiating, state—

(*i*) Substantive appointment, or

(*ii*) whether service counts for pension under Article 371, Civil Service Regulations.

(4) Pay in substantive post.

(5) Additional pay for officiating.

(6) Other emoluments falling under the term "Pay".

(7) Date of appointment.

(8) Signautre of Government servant.

(9) Signature and designation of the head of the office or other attesting officer in attestation of columns 1—8.

(10) Date of termination of appointment.

(11) Reason of termination (such as promotion, transfer, dismissal, etc.).

(12) Signature of the head of office or other attesting officer.

(13) Leave—

(i) Nature and duration of leave taken.

(ii) Allocation of periods of leave on average pay up to four months for which leave salary is debitable to another Government—

(a) Period.

(b) Government to which debitable.

(14) Signature of the head of the office or other attesting officer.

(15) Reference to any recorded punishment or censure, or reward or praise of the Government servant.

FORM No. I.—UNDER THE SUPPLEMENTARY RULES.

[See paragraphs 14 and 16 of Instructions.]

COLONIAL LEAVE SALARY WARRANT.

Debitable to $\frac{\text{Civil}}{\text{Military}}$ estimates.

(For I. C. S. and Military Officers in Civil Employ.)

(Obverse.)

Warrant No. of 19 .

Mr.

having been granted leave for a period of months and days under the orders of the Government of is hereby allowed the privilege of drawing his leave-salary at from

2. His leave-salary will be as shown below and will be payable monthly in sterling converted from rupees at 1*s*. 6*d*. a rupee but will be subject to the following *maxima* and *minima* :—

Period.	Rate in rupees a month.	Minimum rate of exchange.	Minimum £ a month.	Maximum £ a month.
From........to........				
From........to........				
From........to........				

Page 150, Appendix 10—

Form No. I—under the Supplementary Rules—

Insert the following as paragraph 4 in this form, renumbering the existing paragraph 4 as 5 :—

"4. The paying officer is requested to take steps to ensure that when the Government servant returns to India he draws leave salary in the Dominion or Colony up to the day before that on which the Vessel by which he returns is due to arrive at the Asiatic port of disembarkation."

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No. 158, dated the 1st June 1937.]

Indian——Service Family [illegible]
Military

Indian Military Widows' and Orphans' Fund subscription	for self	£	„
..	„ sons	£	„
.. .. ..	„ daughter	£	„
	Total	£	

A balance of donation on/for £ and interest £* is recoverable at £ a month from

Indian Civil Service Provident Fund Deductions (if any)

Where the amount of a deduction is expressed in rupees, it shall be converted into sterling at the same rate as the leave-salary from which it is deducted.

Dated at

The 19 .

Accountant General.
Comptroller.

*In cases of subscribers to the Indian Civil Service Family Pension Fund, interest accrued in India to be given here.

(*Reverse.*)

Name, rank and description of payee.	Period for which payment is made.	Monthly rate.	Amount.	Signature of paying officer.	Receipt of payee.
		£ *s.* *d.*	£ *s.* *d.*		

One copy of this Warrant will be retained by and will be given up to the Audit Officer in India on his return to India. Each

payment will be recorded on the reverse of the copies kept by the Colonial Disbursing Officer and by
and will be certified by the paying officer and receipted by

NOTE 1.—Leave salary is payable in rupees to Government servants residing in Ceylon during their leave (Fundamental Rule 91).

NOTE 2.—The signature of the Government servant concerned should be obtained on the "original" copy of the warrant.

NOTE 3.—The rate of conversion will be 1s. 6d. a rupee.

The maximum rates of leave-salary are those prescribed in Fundamental Rule 89 and the minimum rates those prescribed in Fundamental Rule 90

NOTE 4.—In the case of Government servants to whom the rules regarding the grant of passages to civilian Personnel of British Domicile, engaged for service in India, apply, an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India.

NOTE 5.—The paying officer, except in the case of a Dominion or Colony which accounts direct to India, is requested to advise the High Commissioner for India, India House, Aldwych, London, W. C. 2, promptly on the officer's departure from such Dominion or Colony, whether for India, England or any other Dominion or Colony, giving particulars of amounts of pay issued and of any deductions therefrom.

NOTE 6.—The particulars of all outstanding advances (including passage advances) should be noted under item 4. In the case of Motor Car and similar advances, the date from which the recovery of monthly instalments should be effected should be stated.

FORM No. I-A.—UNDER THE SUPPLEMENTARY RULES.

COLONIAL LEAVE SALARY WARRANT.

Debitable to Civil/Military estimates.

(For Uncovenanted Services.)

(*Obverse.*)

Warrant No. of 19 .

Mr.

having been granted leave for a period of months and days under the orders of the Government of is hereby allowed the privilege of drawing his leave-salary at from

2. His leave-salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s. 6d. a rupee but will be subject to the following *maxima* and *minima* :—

Period.	Rate in rupees a month.	Minimum rate of exchange.	Maximum.	Minimum.
			£ a month.	£ a month.
From........to........				
From........to........				
From........to........				

No. 159.

Page 152, Appendix 10—

Form No. I-A—under the Supplementary Rules—

Insert the following as paragraph 4 in this form renumbering the existing paragraph 4 as 5 :—

"4. The paying officer is requested to take steps to ensure that when the Government servant returns to India he draws leave salary in the Dominion or Colony up to the day before that on which the Vessel by which he returns is due to arrive at the Asiatic port of disembarkation."

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No. 159, dated the 1st June 1937.]

Wife	
Sons	Do.
Daughters	Do.
Arrears, if any	..
Interest	..

Where the amount of a deduction is expressed in rupees, it shall be converted into sterling at the same rate as the leave-salary from which it is deducted.

Accountant General.
Comptroller.

Dated at

The 19 .

(*Reverse.*)

Name, rank and description of payee.	Period for which payment is made.	Monthly rate.	Amount.	Signature of paying officer.	Receipt of payee.
		£ *s. d.*	£ *s. d.*		

One copy of this warrant will be retained by and will be given up to the Audit Officer in India on his return to India. Each payment will be recorded on the reverse of the copies kept by the Colonial Disbursing Officer and by and will be certified by the paying officer and receipted by

NOTE 1.—Leave-salary is payable in rupees to Government servants residing in Ceylon during their leave (Fundamental Rule 91).

NOTE 2.—The signature of the Government servant concerned should be obtained on the "original" copy of the warrants.

NOTE 3.—The rate of conversion will be 1s. 6d. The maximum rates of leave-salary are those prescribed in Fundamental Rule 83 and the minimum rates those prescribed in Fundamental Rule 90.

NOTE 4.—In the case of Government servants to whom the rule regarding the grant of passages to civilian Personnel of British Domicile engaged for service in India apply, an additional entry should be made showing [illegible]

FORM No. II—UNDER THE SUPPLEMENTARY RULES.

Certificate of Leave.

Granted to

proceeding out of India.

1. Government under which employed.	
2. Post last held.	
3. Nature of leave granted.	
4. Date of commencement of leave.	
5. Date of expiry of leave.	
6. Whether a medical certificate of fitness must be produced before return to duty.	
7. Amount of leave, expressed in terms of leave on average pay, at the Government servant's credit on the expiry of the present leave.	
8. Period of leave on average pay which might under Fundamental Rule 81 be granted if the present leave were extended. (Further particulars required in the case of Military Officers in Civil employ.)	
9. Date of entry under Civil leave rules.	
10. Amount of leave at credit at commencement of present leave :—	
Earned in respect of service under Military rules.	
Earned in respect of service under civil rules.	

The 19 . } (Signature) (Designation).

NOTE 1.—No leave salary is payable on this certificate.

NOTE 2.—This certificate must be produced before the High Commissioner with any application for an extension of leave or permission to return to duty or the grant of a last pay certificate.

Memorandum explaining how the existing orders in the several articles in the Civil Service Regulations have been dealt with in the instructions issued by the Auditor General under Fundamental Rule 74.

1. *Paragraph 1.*—This includes the provisions contained at present in clauses (*a*) and (*d*) of Article 841 of the Civil Service Regulations. Under the existing system of audit it is necessary that the Audit Officer should certify the admissibility of the leave before it is sanctioned. The provision has, therefore, been retained as an instruction of the Auditor General.

2. *Paragraph 2.*—This order is not based on any rule at present included in the Civil Account Code or the Civil Service Regulations. A similar rule is, however, included in some departmental codes (*e.g.*, paragraph 109, Public Works Department Code), and is followed in practice in all civil offices. Only leave which is admissible can be sanctioned and the admissibility of the leave can be verified only by a reference to the leave account. It is considered that an explicit rule to this effect should be contained in the authorised instructions.

3. *Paragraph 3.*—This provides for the orders in the note under Rule 1 below clause (*i*) of Article 314, Civil Service Regulations.

4. *Paragraph 4, clause (a).*—The provision in this clause is intended to replace the orders contained in Articles 855-A and 856, Civil Service Regulations. The orders as they stand are very complicated and prescribe different sets of procedure for different kinds of officers. It would be sufficient if all the applications are required to be sent to the Civil Audit Officer who will, when necessary, consult the Military Audit Officers. Clause (*b*) provides for the orders contained at present in Articles 856 (*c*), 860, the Note under 871 and 875. As the Civil Audit Officer has to consult the Military Controller he can obtain the certificate at the same time.

5. *Paragraph 5.*—This reproduces the portion of the orders in Article 780 Civil Service Regulations, which is essential for purposes of audit.

6. *Paragraph 6.*—Article 865 prescribes the locality in which the leave-salary of a non-gazetted Government servant should be drawn and the conditions which should be observed before it can be paid. Orders regarding locality cannot be issued as part of audit requirements and so paragraph 6 only prescribes the other conditions contained in Article 865. The general orders framed by the Governor General in Council under rule 16 of the Devolution Rules include a provision to the effect that the leave-salary of a non-gazetted Government servant paid in India should be drawn only in that district in which his pay could be drawn if he were on duty.

7. *Paragraph 7.*—This reproduces that portion of the orders in Article 874 which relates to payment of leave-salary in India. The term " office of payment " has been substituted for " treasury " so that the rule may be applied even in the case of those departments which make their own payments, *e.g.*, by cheques.

8. *Paragraph 8.*—This reproduces the orders in Article 878, except that the provision that a certificate is necessary only when the Government servant proceeds from one place to another has been cancelled because an authority from the Audit Officer specifying the leave-salary permissible is necessary

in all cases. A clause has also been added at the end of this paragraph to the effect that, when the Government servant desires to change the office of payment, a fresh leave-salary certificate must be obtained from the Audit Officer within whose jurisdiction his last pay was drawn. This clause is taken from Article 887. As the instructions apply also to cases of Government servants on leave in India, they have been included in this paragraph.

9. *Paragraph 9.*—This reproduces the orders in Article 864, Civil Service Regulations.

10. *Paragraph 10.*—This provides for the procedure laid down in Fundamental Rule 91, by which Government servants who reside in Asia during their leave have to draw their leave-salary in India. The note under the paragraph is an audit requirement.

11. *Paragraph 11.*—is intended to preserve the special procedure obtaining at present in these departments which is safeguarded by Article 866, Civil Service Regulations.

12. *Paragraph 12.*—A last-pay certificate has to be produced by a Government servant who has to draw arrears of leave-salary or pay due under Article 41, Civil Account Code, Volume I (8th edition).

13. *Paragraph 13.*—This reproduces the orders in Article 775-A, Civil Account Code, Volume II (7th edition).

14. *Paragraph 14.*—This reproduces part of the orders in Article 874 Civil Service Regulations, relating to the issue of a leave-salary certificate to those who desire to draw their leave-salary at the Home treasury, and part of the orders in Article 888, Civil Service Regulations, relating to the issue of a Colonial warrant, with this difference that the Audit Officer who audits the pay of a Government servant is required to issue the Colonial leave-salary warrant in the place of Audit Officers at the ports of embarkation in India or Burma who were formerly issuing the warrants as stated in Article 888, Civil Service Regulations. The issue of a separate leave-salary certificate by the Audit Officer concerned as specified in Article 881 becomes unnecessary, as he will himself issue a Colonial leave-salary warrant. A clause has been added to this rule providing for cases in which a gazetted Government servant may wish to draw his leave-salary in India during the first four months of leave on average pay. In these cases a leave-salary certificate, such as is ordinarily issued to a Government servant, drawing his leave-salary in India, should be issued to cover the period during which the Government servant wishes to draw his leave-salary in India. This rule does not provide for non-gazetted Government servants proceeding on leave out of India, as their cases are covered by paragraph 6 of these Instructions.

15. *Paragraph 15.*—This provides for the orders in Article 880, Civil Service Regulations. The note under the article is taken from Article 775, Civil Account Code, Volume II (7th edition).

16. *Paragraph 16.*—Reproduces part of the orders in Article 881 which are not included in paragraph 14, as well as part of the orders in Article 889. The existing orders require that the Government servant going on leave out of India should be paid up to the day before he leaves India

These orders apply to the case of Government servants who proceed on leave to which no privilege leave is prefixed. When the Government servant goes on privilege leave or on combined leave, he is allowed to draw his allowances in England from the commencement of such leave. In future it would be simpler to have the leave-salary due from the commencement of the leave paid in England, if the Government servant so chooses, in all cases, subject to the conditions in Fundamental Rule 91. This rule accordingly provides that the Government servant should be paid up to the date of his relief.

17. *Paragraph 17.*—This reproduces the orders in Article 882, except that it is provided that the Government servant should be paid up to the date of his relief and not up to the date of his sailing.

18. *Paragraph 18.*—This is taken from Articles 872 and 873, Civil Service Regulations.

19. *Paragraph 19.*—This is in accordance with Article 904, Civil Service Regulations.

20. *Paragraph 20.*—This reproduces the orders in Article 883, Civil Service Regulations. As, under Fundamental Rule 68, the leave of a Government servant commences on the day on which transfer of charge is effected and does not depend upon the date of departure of the vessel in which the Government servant sails, the report of actual sailing is not required in the case of those to whom the rules in sections I to V of Chapter X of the Fundamental Rules are applicable.

21. *Paragraph 21.*—This provides for the orders in Article 884 and part of Article 889. " The High Commissioner for India " has been substituted for the " Secretary of State " and " India Office " as the former officer is now making payments of leave-salary in England.

22. *Paragraph 22.*—This reproduces the orders in Article 885, Civil Service Regulations.

23. *Paragraph 23.*—This provides for the orders in Article 898 (*a*), Civil Service Regulations.

24. *Paragraph 24.*—This is taken from the latter part of Article 300, Civil Service Regulations.

25. *Paragraph 25.*—This is a reproduction of the orders in Article 877, Civil Service Regulations.

26. *Paragraph 26.*—This is a part of the orders in Article 889, Civil Service Regulations.

27. *Paragraph 27.*—This is taken from Articles 886 and 890, Civil Service Regulations.

28. *Paragraph 28* is taken from Article 876, Civil Service Regulations.

29. *Paragraphs 29 to 32* are taken from Articles 855, 857 (*b*) and (*c*) and 611, Civil Service Regulations.

30. *Paragraph 33.*—This is a necessary record for purposes of reference.

31. *Paragraphs 34 and 35.*—These rules indicate the form in which records of service of non-gazetted Government servants should be maintained and the procedure that should be followed in maintaining them.

F. R. FORM No. 5-A.

Memorandum of information for the guidance of Government servants proceeding on leave out of India.

1. If a certificate of departure accompanies this memorandum, the Government servant should sign, stamp and post it to the Audit Officer from whom the memorandum is received. Report of sailing.

2. Leave begins on the day on which transfer of charge is effected, or, if charge is transferred after noon, on the following day. Date of commencement of leave.

3. Under Fundamental Rule 91 a Government servant may draw in India the leave-salary of the first part of any period of leave on average pay up to a maximum of four months, whether such leave be taken by itself or at the commencement of a longer period of leave. When a Government servant on leave out of India exercises this option and desires to draw his leave salary in India— Leave-salary certificate for payment in India.

(1) his pay and allowances up to the date preceding that on which his leave commences are payable in India under the usual rules; and

(2) if he is a gazetted Government servant, he must inform the Audit office, which audits his pay in his last post, through a form which will be received from it, from what treasury he wishes to draw his leave-salary and through what agency.

4. In cases not falling under paragraph 3 above— Leave-salary certificate for payment at Home Treasury.

(1) the pay and allowances of the Government servant will be paid to him before he leaves India and the Audit Officer who audits his pay in his last post will arrange for this; and

(2) the Government servant must take with him a leave-salary certificate to enable him to draw his leave-salary from the Home Treasury.

If the certificate cannot be prepared in time, or if a Government servant proceeding on leave to Europe is compelled to leave without a certificate, it will be forwarded to him to any address which he may leave.

5. If a Government servant intends to draw his leave-salary in any of His Majesty's Colonies, the Audit Officer who audits his pay in his last post will furnish him with a warrant addressed to the Colonial officer only on condition that any fund subscriptions due from him shall either be paid in advance or taken by deduction; in the latter case the warrant to the Colony will show only the net amount payable after such deduction. Colonial leave-salary warrant for payment of leave-salary in a Colony.

6. A Government servant taking leave out of India on medical certificate should take with him one copy of the Medical Report upon his case, and be prepared to produce it before the Medical Board at the India Office if required to do so. Leave on medical certificate.

rtificate of ve necessary certain cases.

7. If a Government servant proceeds on extraordinary leave out of India, or on leave on average pay out of India during which he does not propose to draw leave-salary, or if a Government servant proceeds to a Colony, he should obtain a certificate of leave in Form No. II under the Supplementary Rules from the Audit Officer who audits his pay in his last post. This certificate has to be presented by the Government servant to the Secretary of State or the High Commissioner for India if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave or for permission to return to duty or for a last-pay certificate before returning to duty.

bscriptions Funds.

8. Subscriptions on account of the Bengal, Bombay and Madras Civil Funds, and the Bengal and Madras Service Family Pension Fund may be paid either in India or in England at the option of the subscriber and arrangement should be made for such payment by the subscriber. In the case of Military Officers in Civil employ subscriptions on account of Indian Military Service Family Pension Fund will be deducted from the leave-salary of the officers concerned. Officers should see that the necessary deductions are made. Premia and subscriptions on Postal Insurance policies and contracts for monthly allowances, subscriptions for the Bengal Uncovenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government servants, the General Family Pension Fund and the Hindu Family Annuity Fund are not payable in England.

9. Subscriptions to the General Provident Fund may be paid by remittance in cash to the Audit office which audited his pay in his last post in the case of a Government servant on leave who draws his leave-salary from a Colonial Treasury but when a subscriber draws his leave-salary from the Home treasury of the Government of India, his subscription may be paid by deduction from such salary.

A Government servant who draws his leave-salary from the Home treasury and who desires to subscribe during his leave or any part of it must notify his intention beforehand in order to allow of the deductions from his leave-salary being noted in his leave-salary certificate. Unless an extension of leave is granted, the option thus notified will be final.

10. Before departure on leave, a subscriber to the Indian Civil Service Provident Fund should intimate to the Account officer of the province or department in which he is permanently employed the amount which he desires to contribute monthly during his leave. A subscriber to the Bengal and Madras Service Family Pension Fund should communicate with the Accountant General, Central Revenues ; and a subscriber to any other fund with the Secretary of the Fund concerned, informing him of the arrangement he proposes to make regarding the payment of his subcription during his absence.

11. Contributions due under the Indian Civil Service Family Pension Regulations must be paid in England in sterling. If a subscriber previous to quitting India has commenced the payment of any donation by instalments, he may either complete the payment of his donation in India before leaving or pay the remaining instalments in England at English rates. Subscribers to this fund will obtain from the Audit Officer who audits their

pay in their last posts a certificate of the date up to which they have paid their subscriptions.

11-A. Subscriptions under the Superior Services (India) Family Pension Fund are payable during leave; but the Secretary of State in Council may at his discretion permit recovery of subscriptions due over a prolonged period of leave on medical certificate or of extraordinary leave without pay to be postponed until the expiration of such leave.

12. When a Government servant arrives in the United Kingdom he should at once report his arrival by letter to the High Commissioner for India at India House, Aldwych, London, W. C. 2, giving an address at which letters will find him, and he should forward his leave-salary certificate to the same authority on arrival, or as soon as he receives it from India.

Report of arrival in the United Kingdom.

12-A. Military Officers in Civil employ are bound by the rules contained in paragraphs 883 and 884 of the Regulations for the Army in India, requiring that permission shall be obtained before visiting certain foreign countries [...]ned in those paragraphs and prescribing the procedure for obtaining such passports.

Military Officers in Civil employ visiting foreign countries.

No. 16.

Page 159, Appendix 10, F. R. Form No. 5.A.—

In line 1 of paragraph 13 add the words "including the sterling leave salary of Government servants drawing their leave salary in India or in a Dominion or Colony" within brackets after the words "The leave salary".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.) No. 16, dated *the 1st October* 1935.]

[...] issued from the Home [...] in case [...] been permitted to execu[...] the Secretary of State or the High Commissioner against loss consequent on his dispensing with the production of such proof), or on presentation of a payment form comprising a receipt and a life certificate both duly completed by the Government servant. A supply of life certificate forms may be obtained from the High Commissioner on the Government servant's written application.

Payment at the Home Treasury.

NOTE 1.—If the leave salary is drawn by a banker or agent who has executed a general bond of indemnity, a life certificate should be produced at least once a year.

NOTE 2.—If the Government servant intimates to the High Commissioner his election of this method he will be regularly supplied with the requisite payment form as the due date of issue approaches.

14. Payment of leave-salary will not be made by a Colonial authority unless the Government servant produces his copy of the warrant. Each payment made in the Colony will be endorsed upon the warrant.

Payment in a Colony.

When no space for the entry of endorsements of payment remains upon the back of a Colonial leave-salary warrant, or when a warrant is lost or destroyed, the Government servant concerned should make an application for a fresh warrant through the Colonial Disbursing Officer to the Audit Officer who issued the original warrant.

15. If the transfer from one Colony to another of payment of the leave-salary of a Government servant is sanctioned by the Colonial authorities, such transfer must be reported by the Government servant to the Governor General in Council and to the High Commissioner.

Transfer of payment from one Colony to another.

Transfer of payment from the Home Treasury to a Colony and vice versa.

16. If a Government servant drawing his leave-salary in a Colony desires to transfer payment to the Home Treasury, he can do so on production of his warrant to the High Commissioner. If one drawing his leave-salary from the Home treasury desires to transfer payment to a Colony, he must obtain a warrant from the High Commissioner. A transfer of this kind must be reported by the Government servant to the Governor General in Council.

Extension or commutation of leave.

17. A Government servant absent on leave in Europe, North Africa, America or the West Indies, who wishes to have his leave extended or commuted, must apply to the High Commissioner for India about three months before the expiry of his leave, and, unless the extension is desired on medical grounds, or is for a period of not more than 14 days, he must produce with his application evidence that the Government on whose cadre he is borne has been referred to by him and has no objection to the extension or commutation desired. It is in exceptional cases only that the High Commissioner will grant an extension without the production of such evidence and then for such period only as may be necessary to obtain the orders of the Government concerned, which will be sought by telegraph at the applicant's expense.

18. If on medical grounds a Government servant on leave in any of the localities named in paragraph 17 desires an extension for more than 14 days he must satisfy the Medical Board at the India Office of the necessity for the extension. In order to do so, he must, as a general rule, appear at the India Office for examination by the Board, but in special cases, and, particularly, if he is residing at a distance of more than 60 miles from London, a certificate in a form to be obtained from the High Commissioner may be accepted if signed by two medical practitioners. A certificate obtained outside the United Kingdom and signed by foreigners must be attested by consular or other authority as bearing the signature of qualified medical practitioners. If application for extension be delayed until the last two months of leave, advice of any extension granted for a period of more than seven days will be sent to India by telegraph and the cost of the telegram will ordinarily be charged to the Government servant.

19. If a Government servant on leave in any of the localities named in paragraph 17 has been granted leave on medical certificate and desires an extension on grounds other than medical, he must satisfy the Medical Board as prescribed in paragraph 18 above that he has recovered his health. Any such extension without medical certificate will only be admissible if the extension was due at the time the original leave was granted.

In the case of a Commissioned Medical Officer the local Government will make a reference to the Director General, Indian Medical Service, before granting the permission.

20. A Government servant on leave out of India elsewhere than in any of the localities named in paragraph 17 who wishes to have his leave extended or commuted must apply three months before the expiry of the leave to the authority in India which granted it.

21. If an application made under paragraph 20 above is for an extension of leave on medical certificate, it must be accompanied by a certificate from two medical practitioners in the following form :—

> "We hereby certify that we have carefully examined C. D. of the who is suffering from and we declare upon our honour that, according to the best of our judgment and belief, he is at present unfit for duty in India, and that it is absolutely necessary for the recovery of his health that his present leave, which will expire in India on , shall be extended by $\frac{\text{months}}{\text{weeks}}$.

Date

Place

"

The certificate must describe in full detail the nature of the disease and the present condition of the Government servant. If it be signed by foreigners, it must be attested by consular or other authority as bearing the signatures of qualified medical practitioners.

22. An extension of leave will not be granted by the High Commissioner to a Government servant to whom no leave-salary certificate or Colonial leave-salary warrant has been issued, unless he produces a certificate of leave (*vide* paragraph 7 *ante*).

23. Leave out of India on medical certificate may be commuted into leave without medical certificate if such leave was due at the time

No. 84.

Page 161, Appendix 10, F. R. Form No. 5-A.—
Substitute the following *for* paragraph 24 :—

is entitled ... the local ... ed as mis-

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 84, dated the 2nd January 1936.]

or misbehaviour, be transferred substantively to a post carrying less pay than his relative position in the cadre of the service to which he belongs would justify."

25. A Government servant may not, without the permission of the authority which granted him leave, return to duty more than 14 days before the end of long leave. The rule applies to Military Officers subject to the Military Leave Rules. He must obtain permission to return to duty from the local Government.

Return from leave.

26. A Government servant, who is required to produce a medical certificate of fitness before returning to duty, must obtain permission to return to duty before so returning.

27. If the Government servant desiring to return is on leave in any of the localities named in paragraph 17, his application must be made to the High Commissioner and he must satisfy the Medical Board at the India Office of his fitness to return at least two months before the expiry of his leave. In order to do so, he must follow the procedure prescribed in paragraph 18 above. When the Medical Board has been satisfied, the High Commissioner will grant permission to return.

28. If the Government servant desiring to return is on leave out of India elsewhere than in the localities named in paragraph 17, his application must be made to the authority which granted his leave and must be accompanied by a certificate of fitness in the prescribed form.

29. Permission to return will not be granted to a Government servant to whom no leave-salary certificate or Colonial leave-salary warrant has been issued, until he produces a certificate of leave.

Last-pay certificate.

30. Before returning to duty, a Government servant on leave in Europe must obtain a last-pay certificate from the High Commissioner and bring it with him to India and not leave it with his Home Agent, as it will be required for presentation to the Audit Officer, if it is desired to draw on arrival in India the advance which is permissible under paragraph 35. In such an event the English last pay certificate should be with the Government servant, as it facilitates his identification at the Audit Office and the advance has to be recorded on the certificate. A last-pay certificate will not be granted to a Government servant to whom no leave-salary certificate has been issued unless he produces a certificate of leave. A Government servant who has drawn his leave-salary on a warrant must, on return to India, deliver to the Audit Officer, by whom the pay of the post which he will join will be audited, his copy of the warrant which will serve as a last-pay certificate.

Procedure on return to duty.

31. A gazetted Government servant must report his return to duty to the Government under which he is serving. A Chaplain must report his return to the Bishop of his Diocese also.

32. A Government servant is not entitled on his return from leave to resume, as a matter of course, the particular post he vacated before his departure on leave, even though that post may be his substantive post; he must report his return to duty and await orders.

NOTE.—Members of the Engineer or Upper Subordinate Establishment of the Public Works Department should, on arrival at the port of debarkation, report themselves personally to the Secretary in the Public Works Department of Bengal, Madras, Bombay or Burma as the case may be, and ask for orders. If they return, *via* Karachi, they should apply to the office of the Executive Engineer, Karachi Canals, for orders.

33. A Government servant may return to India by any port and his leave ends on the day preceding that on which the vessel arrives at the port where he last quits it. If, however, the leave from which he returns is of four months' duration or less, his leave ends on the day preceding that on which

he takes charge of his duties, unless he takes charge in the afternoon, when the leave terminates on and includes that day.

34. On return to duty, the last-pay certificate obtained from the High Commissioner should be exchanged for a last-pay certificate which the Audit office of the province to which he has been posted will furnish addressed to the treasury or office at which, after his return, the Government servant intends to draw his pay and allowances.

35. A Government servant returning from leave out of India may be granted an advance of his leave-salary for the unexpired portion of his leave subject to a maximum of 35 days from the date of embarkation for India. On arrival in India an advance may, if he desires it, be paid to a Government servant by or under the order of the Audit office of the province in which the advance is sought to be drawn under Article 159 (*b*) of the Civil Account Code, Volume I.

Advances.

To a Chaplain appointed before the 7th June 1923, who is proceeding on leave to England, an advance of three months' leave-salary may be made, provided that no part of the leave is on average pay. Such an advance is not recoverable in the event of the Chaplain's death.

To a Military Officer subject to the Military Furlough Regulations of 1868 proceeding on furlough (not combined with privilege leave) to England, an advance of furlough pay may, if he desires it, be made for three months ... will be made in

No. 85.

Page 163, Appendix 10, Form F. R. 5-A—

Substitute the following *for* paragraph 36 :—

36. A Government servant ... ment without obt...

1.—A Civilian ... Office or any other ... of a national emerge... complying with such ... ders from the War ... duty in the case ... of State before

...ptance of ...ice during ...e.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 85, dated the 2nd January 1936.]

37. Government servants from India ... that whether they are actually

...ospital for Tropical Diseases.

No. 166.

Page 163, Appendix 10, F. R. Form No. 5-A, paragraph 37—

(1) In the marginal heading of this paragraph *for* the words " Endsleigh Gardens " *substitute* " Gordon Street ".

(2) In line 3 of the second sub-paragraph of this paragraph *for* the words " Endsleigh Gardens, N. W. I. " *substitute* " 25, Gordon Street, W. C. I.".

[Audit Code, Volume II, 1st Edition (2nd Reprint), No. 166, dated the 1st February 1938.]

suggested. The cost of the examination ...

No. 163.

Page 164, Appendix 10, F. R. Form 5-A, paragraph 37—

After the words " India Office " in the second line from the top *insert*—

" but certain fees for surgical treatment, physician's fees, etc., are payable by the officer himself ".

For the word ," however ", at the end of the same line *read* " also ".

[Audit Code, Volume II, 1st Edition (2nd Reprint), No. 163, dated the 1st February 1938.]

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for Tropical Diseases by ... Government Servants who wish to avail themselves of this arrangement should apply to appear before the Medical Board of the India Office as soon as possible after arrival.

APPENDIX 11-A.

Rules for regulating the exhibition of recoveries of expenditure in Government Accounts (issued by the Auditor General in exercise of powers conferred upon him by Rule 20 of the rules framed by the Secretary of State in Council under Section 96D(1) of the Government of India Act).

1. These rules shall come into force with effect from the accounts for 1928-29.

2. The term "recoveries" as used in these rules should be understood in the sense of repayments by another Government Department or an outside body or person of expenditure initially borne by a Government Department and recorded as such in its accounts.

3. Recoveries from private persons or bodies (including local funds, Indian States and Governments outside India) should, as a general rule, be treated as revenue and not as deductions from expenditure.

Exceptions.

(i) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to Government being nil, the recoveries may be taken in reduction of expenditure.

(ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts.—

The technical estimates take cognizance of all anticipated receipts from sale proceeds of materials, plants, etc., removed from the old structure, while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. It is, therefore, proper that recoveries falling under these two categories should continue to be treated as reductions of gross expenditure.

4. As between two or more Governments as defined in Article 35-A of the Civil Account Code:—

(a) If the recoveries represent no more than debits to another Government of expenditure which was so debitable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recovery, but as deduction from expenditure.

(b) In the case of joint establishments, where the expenditure is not shared by two or more Governments ab initio but is incurred by one of the Governments and partially repaid by the others, the repayment, if made while the accounts of the year are still open, should be treated as deduction from expenditure.

(c) Recoveries of the shares [illegible] effected after the closing of accounts of the year in which the expenditure was incurred, should be treated as revenue.

(d) Recoveries on account of commuted value of pensions effected from other Governments should be treated as deductions from expenditure; *See* footnote (219-C) to Appendix 7.

(e) All other recoveries should be credited as revenue of the recovering Government, whenever they are received.

5. As between different departments of the same Government, the recoveries should be treated as deduction from the gross expenditure, except such recoveries as are made by a Commercial Department, which should be treated as receipts of that department.

NOTE.—The term "recoveries by a Commercial Department" for the purpose of this rule is intended to apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the Department is constituted; that is to say, in the case of the Indian Posts and Telegraphs Department, recoveries will be treated as receipts only when they are made in respect of Postal, Telegraph or Telephone services rendered to the other departments. Where, however, a Commercial Department acts as an agent of another department for the discharge of functions not germane to the essential purpose of the Department, the recoveries should be taken in reduction of expenditure.

6. Notwithstanding anything to the contrary that may be provided by or under these rules, receipts and recoveries on Capital Account in so far as they represent recoveries of expenditure previously debited to a capital major head should be taken in reduction of expenditure under the major head concerned, except where, under the rules of allocation applicable to a particular department, such receipts have to be taken to revenue.

7. In case of doubt or dispute, the authority to decide whether any particular recovery is classifiable as revenue or as deduction from expenditure under the above rules rests with the Auditor General.

APPENDIX 11.

[See Art. 299.]

Special instructions for audit of pay bills of establishments on time-scale of pay.

(b) It is not intended that the procedure outlined in the following rules should be followed literally in every minute detail and Accountants General may at their discretion vary the minor details according to circumstances.

1. On the introduction of a time-scale of pay in an establishment, it is of vital importance to scrutinize the calculations of the initial rate of pay and the date of next increment fixed for each Government servant borne on that establishment. On it depends the correctness of the pay to be drawn year after year until the Government servant is stopped at an efficiency bar or reaches the maximum of the time-scale. In such cases the Head of the office should be required to submit to the Audit office a detailed statement showing the calculation of initial pay of each member of the establishment in Form A annexed. Where the initial rates of pay are dependent to any extent on service, they can be checked only with the service books which are with the Head of the office. This work can, therefore, be best done at local inspections, but when such inspections are not possible within a reasonable time after the date of the introduction of the time-scale, the service books should be required to be sent to the Audit office for the purpose of the necessary check. In any case the whole or a large percentage of the initial rates and the date of next increment must be checked.

2. For the purposes of audit, establishments on time-scales of pay fall under two groups, *viz.*—

(*i*) those for which an establishment return (C. A. C. Form 3) is received in the Audit office, and

(*ii*) those for which no such return is received in the Audit office.

3. For all establishments for which no annual establishment return is received, the audit will be by numbers only and no amounts at all will be entered in the Audit Register.

(*a*) When a sanctioned cadre contains its own leave reserve, the number to be entered is the sum of those drawing duty-pay and of those drawing leave-salary.

(*b*) Where officiating arrangements in leave vacancies are permissible, then it will be necessary to record, separately, the number (*i*) drawing substantive pay, (*ii*) on leave, and (*iii*) drawing officiating pay. When the audit is

not conducted in the provincial audit form, these can be recorded under one another with the letters S, L, O, respectively, against them, thus :—

118	..	.. S	.. 6·25
Vr.——	..	.. L	.. 2·29
5	..	.. O	.. 1·21

The audit check will consist in seeing that S+L and S+O are each within the sanctioned scale. Alternatively Form 86 may be used for the Audit Register.

In the case of establishments referred to in this paragraph, the sums held over or refunded need not be noted in the Audit Register. The record of audit of supplementary claims should be made in the original monthly bill from which the claim was either omitted or in which it was shown as held over.

NOTE.—In provinces where large temporary or non-pensionable establishments are employed from year to year on time-scales of pay for which no annual establishment return is usually received, the Accountant General may at his discretion conduct the audit both against number as well as against permissible expenditure as laid down in rule 4.

4. For all establishments for which an annual establishment return is received the audit will be by numbers as well as against permissible expenditure. As regards the audit by numbers, the instructions in paragraph 3 apply subject to the further instructions in paragraphs 7 and 8. The audit against the permissible expenditure will be conducted in the manner laid down in paragraphs 5 to 13.

5. The first monthly permissible expenditure on the introduction of a time-scale will be worked out on a fly leaf of the Audit Register in Form 88 annexed, which should be compiled from the statement of initial pay, Form A. For this purpose all men on duty temporarily outside the cadre or on leave should be counted as if on duty, the pay of temporary men officiating in permanent vacancies should be added, and for all unfilled vacancies there should be added the minimum pay of the post. Corrections will be made during the course of the year in the fly leaf with respect to the permissible monthly outlay only in regard to permanent factors, such as increments, retirements and deaths and consequent new appointments, and increases and decreases of scale. The fly leaf will contain the names of all the permanent men in the cadre with their present rates of pay, as well as columns for showing current permanent changes in monthly permissible expenditure, the total only being carried to the Audit Register. These permanent changes will relate chiefly to increments, deaths, etc., and two columns, A and B, are provided for the purpose. The columns marked B will contain broken amounts for a current month noted from current bills. The columns marked A will contain the full monthly amounts drawable from the 1st of the month following that in which the event occurs. Thus the expenditure for broken periods of a month will be kept separate from the monthly scale, *e.g.*, for an increment of Rs. 4 falling due on the 16th April, an entry of Rs. 2 will appear in the B column for April, and Rs. 4 in the A column for May. If an event falls due

on the 1st of the month, an entry in column A of the current month alone will be sufficient. In determining the monthly permissible expenditure, only column A will be cumulative—thus for the months of April and May:—

	April A	April B	May A	May B
TOTAL	+16	+12	+18	+14
Last month's figures ..	2,579		2,595	
Fresh total ..	2,595		2,613	
Form B ..	12		14	
Monthly expenditure..	2,607		2,627	

The names of the men holding permanent posts will be entered in order of seniority as measured by substantive pay drawn and below these will be shown the posts left vacant.

Besides alterations due to increments, the columns will in the same way show all other permanent alterations due to deaths, retirements, etc., and thus negative alterations will sometimes arise. For this purpose, substantive arrangements made under Rule 13 of the Fundamental Rules in place of officers whose lien has been suspended will be considered as permanent. No corrections will be made in permissible expenditure with regard to leave and officiating arrangements, except that the pay of temporary men officiating in permanent vacancies will be added to the permissible expenditure as stated in the beginning of this paragraph.

The fly leaf for April of each year should be checked with the annual establishment return which should include the names of all men holding temporary posts on the date to which it relates, indicating which of these are officiating in temporary and which in permanent vacancies.

Some clerical labour in preparing the fly leaf may be saved by utilising the duplicate copy of the annual establishment return.

NOTE.—In regard to increments, the permissible expenditure should not be corrected until the increment certificate is received. When that certificate is received after the month in which it falls due, the permissible expenditure previously entered for the month or months affected will require correction.

[illegible]
servant returns to duty

6. In the case of large establishments, however, it may be found inconvenient to adopt the fly leaf in Form 68. In such cases, as well as in any other case, the Accountant General may at his discretion adopt the simplified fly leaf in Form 69.

In Form 89 the net *add* or *deduct* entires on account of casualties should be filled up from the pay bill, and the total addition on account of increments from the increment certificate. The auditor should also keep the duplicate copy of the annual establishment return ready for reference in checking increments and making such notes as may be necessary. When a change does not take effect from the first of the month the bill for which is under audit, the amount relating to that month should be posted in column B and the amount for the whole month should be recorded in column A of the following month.

7. In the audit of a bill it will first of all be necessary to check all the items in the bill corresponding to items in the absentee statement, and at this stage the admissibility of the leave-salary and officiating pay of the men involved will come under audit. Ordinarily, with a time-scale, there will be only one officiating arrangement against each vacancy. If an establishment contains its own leave reserve no question of extra cost can arise but there may be savings. If, however, a cadre does not include its own leave reserve, then extra cost and savings will possibly both arise. For instance, any difference between a man's leave-salary and his normal duty-pay will be a saving, while the pay of men officiating in leave vacancies will always be extra cost. The savings and extra cost will be worked out and totalled by the Audit office in special columns in the absentee statement and the totals posted in the audit cage in the course of audit. The auditor will next audit first against the fly leaf in Form 88 (or against the annual establishment return if Form 89 is used) and then in the bill itself all items corresponding to the names entered in the increment certificate, using the blank column in the bill form for noting extra cost and savings. Then the remaining items in the bill against which there is something in the remarks column should be audited and any changes affecting the fly leaf incorporated therein. None of the remaining items in the bill need be checked. The total of the bill will be entered in black in the Audit Register. There will also be entered in red ink any sums held over (H. O.) for future payment. It will be convenient to record a number against the held-over amounts. The gross total of extra cost (E. C.) and savings (S.) will also be entered in the Audit Register in red and black, respectively, from the absentee statement. The number to be entered in the Audit Register will be—

(*a*) when a cadre does not contain its own leave reserve, the sum of the number of men drawing duty-pay (substantive or officiating);

(*b*) if it does contain its own leave reserve, then the sum of the number of men drawing duty-pay and of those drawing leave-salary.

This number will be noted in black ink in brackets between the voucher number and the amount. In each case the total amount of the bill will be entered, although in the former case the men on leave are omitted as regards number. It will be necessary to require officers to report in their absentee statement the number of permanent posts left unfilled. The pay for these

posts at the minimum rate should be included in the amount of savings worked out and the number shown in brackets in red ink with S. against it.

NOTE 1.—When the increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the efficiency bar.

NOTE 2.—To facilitate the audit of leave-salary of non-gazetted Government servants, drawing officers should submit with their establishment pay bills a statement, duly attested by them, showing the calculation by which the amounts drawn in the bills on account of leave-salary have been deduced. An arithmetical check of these statements, in the Audit Office is ordinarily sufficient, reference to previous pay bills or other connected documents being made in doubtful cases only. The rate of leave salary, as shown in the statement, should be noted in the audit register and the leave salary subsequently drawn should be audited with reference to this entry.

8. The audit check will be to see that the total of black numbers does not exceed the sanctioned scale, and that the total of the black amounts (*i.e.*, the total of the bill and savings) *plus* the amount held over, *less* the extra cost which is recorded in red ink, does not exceed the monthly permissible expenditure.

9. It will be noticed from the instructions in paragraph 7 that the amount held over for future payment should be noted in the Audit Register so that subsequent drawals of such amounts may be recorded against these notes. The same procedure will apply to amounts refunded.

10. Once a year, a nominal test check for rate of pay only drawn in one month's bill, selected by the Deputy Accountant General, should be undertaken. Any errors found in this month's bill must be traced through the bills of the year or years concerned.

11. In cases where only one name affecting a particular cadre appears in one bill, *e.g.*, Sub-Assistant Surgeons who draw their pay on separate bills, Inspectors of Excise, etc., the simplest audit amounts practically to a nominal audit and should be conducted in an Audit Register in Form 67.

Alterations of pay and allowances will be shown in column 2 as they arise. Under the audit month the initials of the auditor are sufficient if the payment is a regular one. If it is a broken payment brief notes should be recorded.

12. In the case of large establishment, bills for which are drawn from more than one centre, arrangements should be made to obtain consolidated establishment lists and absentee statements for facility of audit under this scheme.

13. As, under this scheme, the accrual of increments will be audited either against a fly leaf or against the duplicate copy of the annua establishment return, a local check of increments, after the check of initial pay, which is most important, will not be necessary.

FORM A.

(See paragraph 1.)

Detailed statement showing the calculation of initial pay of the establishment of the as fixed on the (date of introduction of time-scale of pay) based on the orders contained in Government letter No. dated .

Name of Incumbent.	* Date of appointment from which service in time-scale counts.	* Total period of service rendered in the post which counts in the time-scale.			Initial pay.		Date of next increment.	Remarks.
		Y.	M.	D.	Rs.	A.		

* These columns should be suitably modified if a different basis of calculating initial pay is adopted.

APPENDIX 12.

Deleted.

APPENDIX 13.

Deleted.

APPENDIX 14.

Deleted.

APPENDIX 15.

Page 174, Appendix 15— No. 87.

Insert the following as clause (*b*) under the "N.B." below the heading of this Appendix, numbering the existing clause as (*a*), and also *insert* the letter "A" after the word "Annexure" occurring in the existing clause :—

(*b*) The form of Questionnaire prescribed by the Governor General in Council for obtaining information regarding the domicile of a Government servant belonging to one of the services under his rule-making control will be found in Annexure "B" to this Appendix.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 87, dated the 1st February 1936.]

Each account will be kept in showing

(*i*) the total value equal to the cost of passages admissible under Regulation 6 ;

(*ii*) the cost of each passage as defined in Regulation 2 (*c*), subject to the limit prescribed in Regulation 8 ;

(*iii*) the actual cost of any railway fare permissible under Regulation 8 ;

(*iv*) the balance at the credit of the officer and of each member of his family ;

(*v*) any variation in the balance required under Regulation 11.

Whenever a certificate in Form 91 or Form 92 or Form 94 is issued, the number and date of the certificate should be entered in the "Remarks" column.

NOTE 1.—Regulation 11 in Schedule IV of the Superior Civil Services Rules should be followed in recalculating the credits in the Personal Passage Accounts of officers and their families on account of increase or decrease in the passage rates.

In the case of an officer who purchased a return ticket by the Peninsular and Oriental Steam Navigation Company or by other Steamship Companies prior to the date of reduction of the P. and O. passage rates, but who used the return half after that date, the adjustment to be made in his passage account will be as follows :—

(*a*) If the return ticket is by Peninsular and Oriental 1st Class B, by the all sea route, no adjustment in the passage account of the officer is necessary. The refund will not affect the balance at credit in the Passage Account. It would suffice if a note of refund of the amount made by the Steamship Company is kept in the Remarks Column of the Passage Account.

(*b*) In all cases not covered by clause (*a*) the adjustment in the passage account of the officer should be made in the manner indicated below :—

(*i*) Credit balance prior to the issue of the return passage	A
(*ii*) Cost of the return passage paid at the pre-reduction rates ..	B
(*iii*) Credit balance in the Passage Account after debiting the cost of the return passage	A—B
(*iv*) Cost of the unused half of the return ticket (at pre-reduction rates)	C
Real Credit balance on the date of reduction of rates, including the cost of the unavailed return half	A—B+C
Proportionate reduction (at X per £) under Regulation 11 of the Passage Regulations	X (A—B+C)
Refund by the Steamship Company	R
Credit balance after the adjustment of the refund	A—B+R—X (A—B+C).

letter
memorandum

—The personal passage accounts of all officers of the Indian Audit and Accounts Service who for the passage concessions, with the exception of those on foreign service whose pension contri- not watched by the Accountant General, Central Revenues, or such of those officers as are employed Provincial Governments, should be maintained in the office of the Accountant General, Central

.—All the Home Lines carrying passengers to and from India at present quote their fares in ster.

ew cases in which the fares are quoted in rupees without any reference to sterling, the rupee fares erted into sterling at the same rate as is adopted in converting sterling fares into rupees under 5 below.

.—Credit in respect of passage for children under 12 years of age should be at adult rate.

ue credited to the Personal Passage Account of an officer for his child can be utilized to meet the of the cost of more than one passage actually engaged for that child.

— A Personal Passage Account should be credited with the cost of the appropriate number of [illegible]

—Under the Passage Regulations an officer is free to choose the line of steamers by which he nd is not debarred from booking a 2nd class passage or a passage in any lower class The saving m the exercise of either of these options will remain at credit in the Personal Passage Account n or persons concerned and can be used towards meeting the cost or part of the cost of addi- ge or passages engaged even in excess of the number of P and O 1st class B passages whose en credited to the Personal Passage Account concerned

s the accounts are purely personal, the credit outstanding in the of each person can only be utilised for the benefit of that person. r any member of an officer's family dies or ceases to be eligible for its under the Passage Regulations, his or her account should be closed g the word "Closed" and the reason therefor shown in Form 90. nce, if any, in the account of a member of an officer's family when it nay not be transferred to the account of the officer or of any other of his family. When the officer himself ceases to be eligible for the oncessions, the whole set of accounts of that officer and of his family so be closed after due time has been given for advantage to be taken nefit permissible under Regulations 7 and 12. Any credit outstand- e account lapses.

rocedure for engaging passages.—The application for passage or passages ide by the officer in Form Civil Account Code 2 B. If the officer is having due regard to the balance in the account of the person for e passage is claimed and to the provisions of Regulation 8) to the cost of the passages applied for, an authority in Form 91 will be issued to the officer. Form 91 will be printed in two foils, of which one should be kept as an office copy. The forms will be machine-numbered serially for each year and bound in books of convenient size. As these forms furnish authorities for payment, they should be carefully kept under lock and key in charge of the Superintendent, Gazetted Audit Department.

NOTE 1.—Return passages may be applied for and authorised in the manner indicated above except in cases in which an officer is proceeding on leave, at the end of which he is due to retire or declares his intention to do so, when he is entitled to single passages only.

NOTE 2.—The Steamship Companies, named below have agreed to grant to passengers travelling under the Passage Concessions free conveyance of personal baggage in accordance with the following scales:—

(a) P. & O. S. N. Coy.—For the officer—7 Cwts . . .

No. 138.

Page 176, Appendix 15, Note 2 to Rule 3—

Substitute the following for entry (*d*) :—

" (*d*) Anchor Line—

For the officer . . . .

For his wife . . . .

For each child over 3 years . . . . . .

For a child paying quarter fare . . . . .

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 138, dated the 1

... & Company—

For the officer 7 cwts.

For his wife 5 cwts.

For each child 1 cwt.

The cwt. being regarded as equivalent to 5 cubic feet..

(*h*) Patrick Henderson & Company—

For the officer 7 cwts.

For his wife 5 cwts.

For each child 1 cwt.

The cwt. being regarded as equivalent to 5 cubic feet.

The allowances mentioned above need not be entered in the Passage Certificate (Form 91) issued to Lee Commission passengers travelling by the steamers of the Companies mentioned at (*a*), (*b*), (*c*), (*g*) and (*h*) above so long as the scale of baggage allowance fixed by these Companies for ordinary passengers travelling by their steamers is higher than the above mentioned scale.

NOTE 3.—Officers and their families, when travelling as concession passengers by vessels of the undermentioned companies in a lower class of accommodation than that appropriate to their status, are allowed the free conveyance of baggage up to twice the Company's ordinary allowance for the class of accommodation in which they travel.

If it is not known, at the time of the receipt of application for concession passages, in what class of accommodation the officer or his family proposes to travel, provision should be made for alternative rates of baggage allowance in Form 91.

(*i*) The Ellerman Line.

(*ii*) The Anchor Line.

NOTE 4.—In the case of children who are carried at half or quarter fare, for whom no scale of Government allowance of baggage has been laid down, double the Company's allowance for such children will be admissible. No baggage allowance will be admissible to children who are carried free.

4. On receipt of the authority in Form 91, the officer will forward it to the Steamship Company or the Agent through whom he wishes to engage the passage or passages. If the passage is engaged through a Passenger Agent that Agent will send the authority in Form 91 to the Steamship Company or the Agent of that Company, with whom the passage is booked. In respect of all passages, whether booked direct or through an Agent, the Steamship Company or the Agent will then present a bill to the Audit Officer concerned for payment, and will send the authority in Form 91 along with the bill, explaining the difference, if any, between the claim and the authority.

5. *Payments of cost of passages.*—The Steamship Company or the Agent of that Company or the Passenger Agent will present weekly consolidated bills to each Audit Office for payment, showing clearly :—

(1) The name of the Steamship and also of the Agent, if any, through whom the passage was booked.

(2) The names of ports between which the passages are engaged (including the journey by land between port and port, if any, covered by the Steamship Company's ticket).

(3) Class of accommodation.

(4) Date of sailing.

(5) Cost of passage, single or return, in sterling for each person separately, *viz.*, for the officer, his wife and each child (with names of wife and children and age and sex of each child).

(6) Amount in sterling, if any, paid by the officer himself as excess over the amounts authorised in Form 91.

(7) Balance claimed in sterling.

(8) Equivalent of (7) above in rupees.

(9) Rate of exchange adopted.

(10) Net amount claimed in rupees.

The rate of exchange at which Sterling fares will be converted into rupees will be 1*s*. 6*d*. the rupee ; provided that, if it should ever be found by actual experience that the market rate of exchange exhibits material fluctuations, the Government of India will be prepared, on request, to consider the advisability of reverting to the system of taking the market rate instead of the fixed rate of exchange of 1*s*. 6*d*.

NOTE.—In the few cases in which the fares are quoted by a Steamship Company in rupees without any reference to sterling, only the rupee amounts may be shown in the weekly bills

[illegible] the Steamship Company or by the Agent of [illegible] r, and is sup- [illegible] ger Agent, by [illegible] partment, Cir- [illegible] 5, as modified [illegible] II-C. S. R./27, [illegible] ompany, or to [illegible] n being at the [illegible] India, the inti- [illegible] vn, or otherwise to him care of the High Commissioner. [illegible] d to the Steamship Company or to the Agent of that Company or to the Passenger Agent in rupees will be debited to General Revenues (see rule 21 below), while the sterling

value of the payment made on account of each passage will be entered in the

...and total payment" under the beneficiary con-

No. 162.

Page 178, Appendix 15, Note 2, below Rule 6—

Substitute a comma *for* the fullstop at the end of this Note and *add* the following :—

Or by means of Remittance Transfer Receipts on the Reserve Bank of India at places where the Government Treasury business is conducted by the Reserve Bank.

[Audit Code, Volume II, 1st Edition (2nd Reprint), No. 162, dated the 1st August 1937.]

pany or the Passenger ... ticket to London including a railway journey from a continental port to London. In case, however, the officer obtains a passage to a continental port and makes his own arrangements for the railway journey from there to London, a certificate in Form 94 will be furnished to the officer, stating the maximum amount admissible for such railway journey under Regulations 8 and 12. Form 94 will be printed in two foils and will be machine-numbered like Form 91, *vide* paragraph 3 above. The certificate in Form 94 will be presented by the officer in support of his claim for the railway journey to the High Commissioner.

8. An application for a passage may be made to the High Commissioner. Such application must be accompanied by a certificate from the Audit Officer concerned in India stating the amount in the Personal Passage Account at credit of each person for whom a passage is to be taken. This certificate will be furnished by the Audit Officer in Form 92 to the Officer, who should ask for it in sufficient time before he wishes to apply to the High Commissioner. On receipt of an application supported by certificate in Form 92, the High Commissioner will be responsible for furnishing the applicant with the necessary passage voucher stating the maximum cost of the passage which may be engaged for each person from General Revenues, for making payments to the Steamship Company or to the Agent of that Company or to the Passenger Agent for the cost of the passage, for intimating the same to the officer concerned and for disposing of and paying the claim, if any, for the railway journey to India. The High Commissioner will send to the Audit Officer concerned in India a statement in respect of every payment made by him constituting a debit against a passage account, a statement of refunds, if any, received by him for credit to passage accounts and also a copy of any intimation received by him from the officer as to the non-utilisation of the passage voucher issued by the High Commissioner or the cancellation of a passage engaged on such passage voucher.

9. All payments made by the High Commissioner in respect of passages or of railway fares will be passed on by him through the Remittance Account to India for final record in the Indian books and also in the Personal Passage Accounts. In the latter the sterling payments only need be recorded as indicated in paragraph 6 above. In the former all payments will be recorded in rupees, the sterling payment being converted at the average rate of exchange mentioned in Article 346 of the Account Code. The consequential gain by

exchange will be taken to the deposit head "Exchange on Remittance Accounts" and will be merged in the net balance under that head which will be dealt with in accordance with Article 317 (*ii*) of the Account Code.

NOTE.—The Remittance Account will show the details of the amounts paid for each person separately distinguishing between payments for passages and payments for railway fares, and will also mention in connection with debits on account of payments for passages the name of the Steamship Company and the Agent (if any employed) and of the steamer.

10. *Reconciliation of the Personal Passage Accounts with the books.*— ... and Payments will be maintained in Form 95. This

No. 137.

Page 179, Appendix 15, Rule 10—

Insert the words "or in the Personal Passage Accounts" at the end of the first sentence of "Note 1" and *substitute* the words "similarly noted" for "noted in the register in the remarks column" in the second sentence of that Note.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 137, dated the 1st December 1936.]

nation ...
halves of the return tickets.

NOTE 2.—The Audit Officer should see that an officer who has obtained return tickets for any member of his family makes a declaration that the return halves of the tickets have actually been utilised.

When an officer obtains a return ticket either for himself or for any member of his family, an entry should be made in a subsidiary Objection Book which should be opened for this purpose. The item in the Objection Book should be cleared on receipt of the charge report of the officer concerned on his return to duty in India or on the receipt from him either of the unused half of the ticket or of a declaration that the return half has actually been used. There is no need to place any amount under objection.

NOTE 3.—The Audit Officer should arrange to make recoveries from the officers concerned in the following circumstances:—

[illegible]

from returning to duty, and

(*c*) when an officer who obtains a return passage from the High Commissioner for a short spell of duty prior to retirement does not actually join duty, the entire cost of the return passage, or the cost of the journey to India only, should be recovered according as the return half of the ticket is or is not used.

11. As soon as an authority in Form 91 or a certificate in Form 92 is issued, entries will be made in columns 1 to 3 and 6 to 8 of the register in Form 95. The entry in column 2 will be first the name of the officer and next the names of the members of his family for whom the request is made.

If intimation is received direct or through the High Commissioner as to the non-utilisation of an authority in Form 91 or cancellation of a passage engaged, the fact shall be clearly noted in the register against the entries concerned and also in the remarks column of the Personal Passage Account.

If intimation is received from an officer as to the cancellation of a passage the cost of which has been paid to the Steamship Company or to the Agent of that Company or to a Passenger Agent, the Audit Officer will forthwith apply to the Steamship Company or to the Agent of that company or to the Passenger Agent for a refund and will watch that the amount of refund due is deducted by the Steamship Company or by the Agent of that Company or by the Passenger Agent from their next week's bill.

NOTE.—The above procedure will also be followed in cases in which unused halves of return tickets are returned to the Audit Officer.

12. When a payment is made to the Steamship Company or to the Age of that Company or to the Passenger Agent, the necessary entries will be mad in the register in Form 95 in columns 4, 9, 10, 11 and in the column for th month in which the advance or payment is made.

Payments made by the High Commissioner when communicated throug the statement mentioned in Rule 8 or the Remittance Account will be similarl entered in this register, the "Actual payment in rupees" being noted in th column for the month in which the transaction is recorded in the Indian book and the month of the High Commissioner's account being noted in column 1 instead of the voucher number and date.

Officers claiming passages should be asked to intimate the date of embarka tion for entry in column 5 of the register as soon as possible after embarka tion.

13. Payments for passages, or for a railway journey, if any, should be posted in the Personal Passage Account from the register in Form 95, each posting being initialled by the Superintendent in both registers. The posting of these payments in the Personal Passage Accounts is of the utmost importance, and it is essential that they should be made correctly and without any delay.

14. The refunds, if any, effected in India under the last sub-paragraph of rule 11 above, and similar refunds appearing in the Remittance Account will be posted as *minus* entries in the Register of Sanctions and the Personal Passage Account, and will be treated as *minus* expenditure under the head to which the cost of passage was debited (*see* rule 21 below), unless they relate to passages for which payment was made in previous years, in which case the recoveries should be adjusted as receipts. In the case of such refunds appearing through the Remittance Account, the conversion into rupees will be effected at the rate of exchange which was adopted in the conversion of the original transaction in respect of which the refund is made, the gain or loss by exchange being adjusted as in paragraph 9 above.

NOTE.—For purposes of the adjustment of refunds, the amount due to Government, after deduction of the amount, if any, paid by an officer himself, should be taken into account.

14-A. If an officer who has taken a return ticket under the passage regulations is recalled to duty before the expiry of his leave in circumstances entitling him to a free passage (*vide* F. R. 70) and if he uses the return half of the ticket for his return journey, half the original cost of the return ticket for the double journey should be deducted from the claim, if any, for travelling expenses preferred by him in respect of his return journey, and credited to the head to which the cost of the whole passage was originally debited (*see* Rule 21 below).

The necessary *minus* entries should also be made in the Register of Sanctions and Payments and the Personal Passage Account of the individual officer.

14-B. If an officer, who proceeded on leave out of India and availed himself of passages under the [illegible] Regulations [illegible] the expiry of his

leave, posted to a station other than the station from which he proceeded on leave, and if the cost or a portion of the cost of any sea journey between his old and new stations performed by himself and/or a member of his family was included in the amounts debited to the respective Personal Passage Accounts, such cost (limited to cost at 1st Class B. P. O. rates) or portion thereof will be deducted from the claim for travelling expenses, if admissible under the ordinary travelling allowance rules applicable to him, and credited to the head to which the cost of the original passages was debited. The necessary *minus* entries should also be made in the Register of Sanctions and Payments and the Personal Passage Accounts of the individuals concerned.

15. Any amount forfeited by the officer, as the result of cancelling a passage in circumstances which entitled the Steamship Company to claim such forfeiture, shall be debited to the Passage Account concerned.

16. At the end of each month the postings in the Personal Passage Accounts pertaining to that month should be extracted on a separate sheet which will be attached at the end of the register. The entries in this sheet will have to be agreed with the corresponding entries in column 9 of the Register of Sanctions and Payments.

17. *Deleted.*

18. *Procedure in cases of transfer.*—When an officer is temporarily transferred outside his own circle of audit, his Personal Passage Accounts will continue to be maintained by his old Audit Officer. But in case of permanent transfer a copy of his accounts and those of his family should be forwarded to the new Audit Officer along with the last pay certificate.

[illegible] When the cadre of a service which is controlled by one Government includes a post under the [illegible]

NOTE 2.—The Personal Passage Accounts of all Chaplains of the Church of Scotland attached to regiments are maintained by the Accountant General, Central Revenues [*See* also note 3 under rule 22(3).]

19. If an authority in Form 91, 92 or 94 has been issued and the officer is permanently transferred to another audit circle before payment on such authority has been made, a copy of such authority should be sent to the new Audit Officer, and the fact that this has been done should be noted across the Register of Sanctions and Payments against the entry or entries concerned. The new Audit Officer will enter such authorities in his Register of Sanctions and Payments, indicating in the remarks column the name of the Audit Officer who actually issued the authority. No further payments will be made or adjusted against such authorities by the Audit Officer who actually issued the authority. He will only pass on to the new Audit Officer for necessary action in accordance with the above instructions all further claims for payment or debits appearing in the Remittance Accounts or other information received in connection with such authorities. If a claim for payment preferred by a Steamship Company or by the Agent of a Company or by a Passenger Agent is passed on to the new Audit Officer in

accordance with this instruction, the fact of having done so should also be intimated to the Steamship Company or to the Agent of that Company or to the Passenger Agent at the same time.

20. *Officers in foreign service.*—In the case of officers in foreign service whose pay is fixed as the pay which they receive from time to time in Government service with or without an addition thereto in the form of a percentage of such pay or a fixed sum, recoveries will be made from the foreign employers at the rate of Rs. 50 per month to meet the cost of passages. These amounts will be credited to the receipt head appertaining to the department which lent the officer to the foreign employer, or where there is no such receipt head, to the minor head 'Collection of payments for services rendered' under the major head 'XXXV—Miscellaneous'.

On the analogy of Article 192, Audit Code, the contributions may be credited to the Government under whom the Government servant is permanently employed at the time of his transfer to foreign service.

The concessions when actually used may be classified in the same way as if the officer had been serving under the Government who received the contributions.

NOTE 1.—In the case of an officer to whom Regulation 8-B in Schedule IV to the Superior Civil Services Rules applies, the foreign employer is not required to make any contribution towards passage.

21. *Head of Account to which cost of passages should be charged.*—The cost of the passages will be charged in the accounts under the head "Allowances, honoraria, etc.", relating to each major or minor head, a separate detailed head "Cost of passages granted under the Superior Civil Services Rules" being opened for the purpose of recording these charges.

22. The rate of foreign service contribution shall be adopted as the basis for assessing the liability of different Governments under whom an officer entitled to passage concessions may be employed, the actual method being as follows:—

(1) The liability of a Government for the passage of an officer entitled to passage concessions, shall be taken (for the present) at Rs. 50 per month.

(2) When an officer belonging to one Government is temporarily deputed to service under another, the borrowing Government will be required to pay a contribution to the lending Government, calculated at the rate referred to in Rule 22 (1) above, for the period of service, including leave, rendered by the officer under that Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the service or at the end of the financial year, whichever is earlier, and the adjustment may then be made in one lump sum. The cost of all passages taken by the officer will continue to be borne by the lending Government.

NOTE 1.—The contributions payable should be recorded in the books of the borrowing Government under the head "Contributions for passages of officers transferred to or from other Governments, Departments, etc.," to be opened under the primary unit "Grants-in-aid, contributions, etc.," relating to the minor or

sub-head to which the passages would have been debited had the officers been in the permanent employ of that Government, and in the books of the lending Government under the receipt head appertaining to the department from which the officer is deputed, or where there is no such receipt head, under the minor head 'Collection of payments for services rendered' under the major head "XXXV—Miscellaneous".

NOTE 2.—In the case of Indian Service Military Officers who are in temporary civil employ, a civil Department or Government is required to make a contribution to the Military Department at the above rate for each officer employed by it for the period during which he is so employed. Payments in respect of officers on whose behalf recoveries are not already being made should start with effect from 1st November 1923.

[illegible]

(3) When a Government servant belonging to one Government is transferred *permanently* to another, the adjustment between the two Governments may be made in accordance with the following rules :—

(*a*) The Government under which the officer was originally employed will be debited with an amount which is equivalent to the contributions calculated at Rs. 50 per month for the period of service (including leave) rendered by the officer to that Government.

In the case of an officer who was in service on 1st April 1924, the period of service rendered before that date will be neglected for the purpose of the above calculation.

NOTE.—The expression "period of service" in this clause includes any period of service under another Government in respect of which contribution has been received.

(*b*) That Government will be credited with an amount representing the cost of passages already taken by the officer while serving under it.

If (*a*) exceeds (*b*), the difference will be credited by the original Government to the second Government, and, conversely, if (*b*) exceeds (*a*), the difference will be debited by the original Government.

NOTE 1.—The amount of difference should be adjusted under the detailed head "Contributions for [illegible] the major head "XXXV—Miscellaneous"

NOTE 2.—An officer cannot be considered to have been transferred permanently from one Government to another until he is confirmed in a permanent post other than a tenure post under the latter Government.

NOTE 3.—Chaplains of the Church of Scotland attached to regiments are treated for the purpose of this rule as temporarily lent to the Army Department. *See* also note 2 under rule 18.

The cost of passages taken by the officer after the date of transfer will be charged to the second Government.

The above procedure will apply *mutatis mutandis* to adjustments between non-commercial and commercial Departments within the same Government, and also to adjustments within the Central Accounts between Civil and Military: provided that, in accordance with the note under Rule 5 of Appendix 10-A to this Code, the recoveries in these cases should be taken in reduction of expenditure, and not as revenue.

23. *Deleted.*

4. Was your father ever in India ? If he was—

(*a*) Where was he educated ?

(*b*) When, where and to whom was he married ?

(*c*) In what capacity did he come to India or work here ?

(*d*) How often, if at all, did he leave, or has he left India and for how long on each occasion ?

(*e*) Was your mother ever in Europe ? If so, how many times and for how long on each occasion ?

(*f*) If your father is alive, where is he and what is he doing ? Has he retired ? If so, how long did he remain in India after retiring ?

(*g*) If your father is dead, had he retired before his death ? If so, how long did he remain in India after retiring ?

(*h*) If he is dead, what was his financial position (*i*) when he retired and (*ii*) when he died ?

(*i*) Has, or had he or your mother any property in Europe ? If so, where and of what description and value ?

(*j*) Has or had he or your mother ever any immoveable property in India ? If so, where and of what value ?

(*k*) Did, or does, he or your mother correspond with any relatives or friends in Europe ?

5. (*a*) When and where were you born ?

(*b*) Where were you educated ?

(*c*) If you are married, when, where and to whom were you married ?

(*d*) Have you ever been to Europe ? If so, how many times and for how long on each occasion ? If not, what prevented you from leaving India ?

(*e*) Has your wife ever been to Europe ? If so, how often and for how long on each occasion ?

(*f*) How many children have you ? Where were they, or are they being educated and what are they doing ?

(*g*) When and in what capacity did you enter service under Government ?

(*h*) If you did not join immediately on finishing your education, what were you doing before you joined ?

(*i*) Have you or your wife any property in Europe ? If so, where and of what description and value ?

(*j*) Have you or your wife or have either of you ever had any immoveable property in India ? If so, where and of what value ?

(*k*) Do you, or does your wife, correspond with any relatives or friends in Europe ? If so, give particulars.

6. Have or had you any brothers or sisters ? If so, how many ? Where were they or are they being educated ? Where are they now and what are they doing ? If any of them are dead, where did they die and what were their occupations ?

Have you ever claimed and been deemed to be a native of India for the purpose of your appointment to any office under Government or for the conferment upon you by Government of any scholarship, emoluments or other privileges ?

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 88, dated the 1st February 19

APPENDIX 17.

(See Art. 192-F.)

Rules for the Exhibition of losses in the Government Accounts and in the Appropriation Accounts.

SECTION I.—RULES FOR THE GUIDANCE OF THE EXECUTIVE OFFICERS.

I. *Budgeting.*—Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II. *Report of losses.*—With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Exception 1.—In the case of Customs Revenue, (*a*) mistakes in assessments which are discovered too late to permit of a supplementary claim being made and (*b*) under-assessments which are due to the interpretation of the law by the local Customs authority being overruled by higher authority more than three months after the assessment was made need not be reported to the Audit Officer. Such cases should, however, be examined by the Audit Officer at the time of audit.

Exception 2.—Petty cases, that is, cases involving losses not exceeding Rs. 200 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

NOTE 1.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial account that may be maintained.

NOTE 2.—In the case of departments where accounts have been separated from audit, a special procedure for report of losses to Accounts and Audit officers may be prescribed by departmental authority after consultation with the Auditor General.

III. Heads of departments should submit annually to the Principal Auditors concerned statements showing the extra-statutory remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year. For inclusion in these statements, remissions and abandonments

should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

NOTE 1.—A local Government may make rules defining remissions and abandonments of revenue for the purpose of this rule, and may, after consultation with its Public Accounts Committee, fix monetary limits below which individual remissions need not be included in the statements.

NOTE 2.—Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities, be given in the statements.

NOTE 3.—This rule does not apply to Railways and Indian Posts and Telegraphs Departments, but see also Note to Rule III of Section II B.

SECTION II.—RULES FOR THE GUIDANCE OF THE ACCOUNTING AND AUDIT OFFICERS.

A.—*Initial Accounts.*

I. *Receipts.*—(*a*) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

(*b*) If, however, money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shewn on the expenditure side by record under a separate head as a loss.

NOTE 1.—Where losses of public [illegible] the accounting department authorised [illegible] balance of the claim should alone be [illegible] of account as if they had been drawn [illegible] claim.

NOTE 2.—The term 'Government servant' used in this rule includes persons who, though not technically borne on a regular Government establishment, are duly authorised to receive money on behalf of Government.

II. *Buildings, lands, stores and equipment.*—Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III. *Cash in hand, whether in treasuries or as imprest with Government servants.*—All losses or deficiencies should be recorded under separate heads in the accounts.

NOTE 1.—The acceptance of counterfeit coins or notes is regarded as a loss of cash.

NOTE 2.—Any recovery made in the course of the year in which the losses are brought to account is to be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

IV. Irregular or unusual payments should be recorded in the account with general reference to the ordinary rules of classification according to the nature of the expenditure; for example, an overpayment of pay will be debited to the head "Pay". Similarly, an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when

special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments will be separately recorded.

V. Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which

No. 157.

Page 188, Appendix 17, Section II—

B.—Appropriation Accounts.

(*i*) *Delete* Rule I.

(*ii*) For Rule II *substitute* the following as Rule I, retaining the existing Note—

I. All losses or deficiencies of an important or unusual character relating to the particular Appropriation Accounts should be mentioned in the notes at the end of the Appropriation Accounts, irrespective of whether the loss or deficiency is actually charged off in those Accounts or not; provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless the statements of remissions and abandonments of claims to revenue which are submitted to the audit officer under Rule III in Section I suggest the desirability of offering general remarks on the subject.

(*iii*) *Renumber* Rule III as Rule II.

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No. 157, dated the 1st June 1937.]

thereon, *vide* Appendix 16.

NOTE.—All important cases of remissions and abandonments of claims to revenue in the Railways and Indian Posts and Telegraphs Departments above a certain fairly high monetary limit to be fixed by administrative authority should be mentioned individually in the report on Appropriation Accounts.

SECTION III.—AUDIT PROCEDURE.

The submission of the returns mentioned in Rule III of Section I of these rules does not in itself connote any extension of the powers of the Audit Department for the audit of receipts. The Accountant General will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor Generals Rules.

FORMS.

~~A.T.C.-1.~~

FORM I.

(See Art. 28.)

Office of the Accountant General————

[illegible] officers to proceed on leave.

No. 45.

Page 191, Form I—

Delete the letters and figure " A. T. C. 1 " appearing at the left hand top corner of the form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 45, dated the 2nd December 1935]

Price anna 1 or 1½d.

		[illegible]	required.	[illegible] required.	[illegible] what date	Amount of leave due.	Date of last return from.		Remarks
							Leave on average pay not exceeding four months.	Other leave.	
1	2	3	4	5	6	7	8	9	10

NOTE.—Names of officers who require leave exceeding four months should be shown first, and those of officers requiring shorter periods of leave shown below.

19 }

Accountant General.

A. T. C. 1-A.

FORM 1-A.

(To be printed on foolscap folio.)
(See Art. 32.)

Indian Audit $\frac{\text{and Accounts Service.}}{\text{Department.}}$

Confidential Report on the Work and Character of Mr............. for the year ended 31st March 19 .

Date of $\frac{\text{recruitment to Indian Audit and Accounts Service}}{\frac{\text{promotion to Indian Audit and Accounts Service from subordinate rank}}{\text{substantive promotion to the rank of Assistant Accounts Officer.}}}$

A. T. C. 1-B.

FORM 1-B.

(To be printed on foolscap folio.)

(See Art. 46.)

First page.

CHARACTER ROLL.

1. Name—
2. Father's name—
3. Caste—
4. Place of residence—
5. Date of Birth—
6. Office—
7. Educational qualifications—

Statement of Services.

District.	Post.	Pay.	Date.
		Rs.	

Second page. Names of relatives in Government employ.

Name.	Relationship.	Office.	District.

FORM 1-B.—*contd.*

No. 117.

Page 193—

Insert the following as a new form A. T. C. 1-C :—

" A. T. C. 1-C. FORM 1-C.

(*See* Article 85, Audit Code, Vol. I.)

Annual indent for cheques, Civil R. T. R. and Supply Bills.

Description.	Stock on the 1st of the month in which the indent is to be prepared *i.e.* on				Consumption during the 12 months preceding the date given in col. 2.				Quantity required for one year *plus* stocks required to make up the deficiency in 3 months, reserves.				Remarks.
	Books of				Books of				Books of				
	100 Forms	50 Forms	25 Forms	Duplicates Books of —forms.	100 Forms	50 Forms	25 Forms	Duplicates Books of —forms.	100 Forms	50 Forms	25 Forms	Duplicates Books of —forms.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

1. Mode of despatch and the full address to which the consignment is to be booked. __________

2. If any part supply is urgently required to be sent in advance, it should be clearly stated here with reasons. __________

Price anna 1 or 1½d.

Forth page, etc. Continuation Sheet of Character roll.

A. T. C.-2.

FORM 2.

[See Art. 88.]

Statement of expenditure of the office of the for the month of relating to the Gazetted Officers.

Year.	Unit of appropriation.	Amount spent.	Remarks or explanation of any important variations.
	Pay of officers*	Voted .. .. Non-voted	
	Allowances, honoraria, etc.	Voted .. .. Non-voted	
	Deduct.—Amount recovered from other Governments, Departments, etc. (especially on account of officers' pay).	....	
	Total of the month ..	....	
	Total from 1-4 ..	....	

* Leave salary paid to any officer of the Indian Audit Department should be shown separately in the Remarks column.

FORM 2-A.

[See Art. 88.]

A. T. C.-2-A.

Statement of expenditure of the office of the for the month of relating to office budget.

Year.	Unit of appropriation	(Modified) Allotment.	Expenditure.	Amount to nearest rupee.	Remarks or explanation of any important variations.
	Pay of Establishment.	.	Progressive proportion. Progressive Actuals.	.	
	Allowances, honoraria, etc.	..	Progressive proportion. Progressive Actuals.	. .	
	Supplies and Services and Contingencies.	..	Progressive Proportion. Progressive Actuals.		
	Deduct.—Establishment charges recovered from other Governments, Departments, etc.	.	Progressive proportion. Progressive Actuals.	. ..	
	Establishment charges paid to other Governments, Departments, etc.	..	Progressive proportion. Progressive Actuals.	. ..	
	Net Total ..	..	Progressive proportion. Progressive Actuals.	.	

FORM 3.

Deleted.

A. T. C.-4.

[See Art. 147.]

FORM 4.

............PROVINCE.

Account of the Famine Relief Fund for the year ended the 31st March—

Additions during the year.	Rs.	A.	P.	Withdrawals during the year.	Rs.	A.	P.
1. Unexpended balance of assignment for the year ..	..	..	..	1. For expenditure on Famine Relief	..	..	..
2. Receipts from sources other than the annual assignments—				2. For objects other than expenditure on Famine Relief—			
(*a*) Interest receipts—				(*a*) Advances to Provincial Loan Account for loans to Cultivators, etc.	..	..	..
(*i*) On balance of the Fund	..	..	..	(*b*) Expenditure on Protective Irrigation Works	..	..	..
(*ii*) On advances to Provincial Loan Account.	..	..	..	(*c*) Repayment of advances from the Provincial Loans Fund.	..	..	..
(*b*) Repayment of advances to Provincial Loan Account for loans to Cultivators, etc.	..	..	..	(*d*) To meet irrecoverable balance of loans to cultivators, etc.	..	..	..
(*c*) Recoveries of Famine Expenditure ..	..	..	..	(*e*) For other objects (to be specified) ..	..	..	..
Total additions ..	..	..	..	Total Withdrawals ..	..	..	..
Opening Balance ..	..	..	..	Closing Balance ..	..	..	..
Total ..	..	..	..	*Total* ..	..	..	..

A. T. C. 4-A.

FORM 4-A.

(See Art. 147.)

Statement showing the progressive utilization of the annual assignments for Famine Relief and of the balances of the Famine Relief Fund *from the* year 1928-29 to the end of the year........................in the Province of........................

Year.	Balance in the Fund at the commencement of the year.	Assignment for the year.	Receipts from sources other than the annual assignments.					Expenditure on Famine Relief.	Balance in the Fund after meeting expenditure on Famine Relief	Withdrawals from the Fund for expenditure on objects other than Famine Relief.						Balance in the Fund at the end of the year.
			Interest on balances of the Fund.	Interest on advances to Provincial Loan Account.	Recoveries of famine expenditure.	Repayment of advances to Provincial Loan Account.	Total receipts from other sources.			For advances to Provincial Loan Account.	Expenditure on protective Irrigation Works.	For repayment of advances from the Provincial Loan Fund.	For meeting irrecoverable balances of loans to cultivators, etc.	For other objects to be specified.	Total withdrawal.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1928-29	..	..	..		..		..	..		..	.		..		..	..
1929-30	..	..	.	.							.	.	.	..	..	..
1930-31	..	..	..	.											.	..
1931-32	..	..	..	.			.	.				..	..	.	..	..
Total ..	..	..	..	..	..	.	.	..			.		..	..	.	.

A.T.C.-5

FORM 5.

[See Art. 208-A.]

SUSPENSE SLIP.

No........

To

The Superintendent,

Section.

The following items have been debited/credited under———————Departmental Adjusting Account in the Classified Abstract of the———————Department, as per Transfer Entry No. ———for ——————— 19 .

The vouchers or other papers relating to the debits/credits are sent herewith for audit and adjustment.

Particulars.	Amount.			Remarks.
Total ..				

Dated 19 . Superintendent,

Section.

A.T.O.-5-A.

FORM 5-A.

[See Art. 208-B.]

NOTE.—Separate lists of slips are sent for separate departments and for receipts and payments.

Register of slips issued by....................................

Section intimating adjustment under..........................

Departmental Adjusting Account during the month of.. . .....

No. and date of suspense slips.	Amount.	Date of delivery to the section concerned for adjustment.	Month's accounts in which adjusted (to be filled in by the readjusting section).
1	2	3	4

2

No. 46.

Page 199, Form 5-A—

Provide lines for "Dated ....19 " to the left of the two entries :—

" Superintendent "—

" Section".

[Audit Code, Vol. II, 1st Edn. (2nd Rep), No. 46, dated the 2nd December 1935]

A. T. C.-5-B.

FORM 5-B.

[See Art. 214.]

(To be printed on open foolscap.)

REGISTER OF ALLOTMENT OF REVIEW OF AUDIT.

Reviewing Officer.	UNITS OF ACCOUNTS.	REMARKS.
(Designation of Reviewing officor)		
Date of allotment for review		
Date of submission for review		
Date of completion of review		
Date of reply		
Date of remarks by reviewer		
Date of final disposal		
Date of submission to A. G.		
Initials of D. A. G.		
Initials of A. G.		

N.B.—The name of the month the accounts of which are allotted to a particular officer should be entered against him in the column "Unit of Account."

FORM No. 6-A.

~~Contingent Audit Register.~~

No. 47.

Pages 201-203, Form 6—

(1) *Delete* the words " Contingent Audit Register " on page 201.

(2) *For* the figure 6-A *read* " 6 " wherever it occurs on pages 201—203

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 47, dated the 2nd December 1935.

Emoluments. Orders. No.	Date.	Gazette. Page.	Ref. to Pay Col.	Substance.	Monthly emoluments and deductions.	Dates from which due. 1 Rs.	A.	P.	2 Rs.	A.	P.	3 Rs.	A.	P.	4 Rs.	A.	P.	5 Rs.	A.	P.
					Substantive pay ..															
					Officiating pay ..															
					Overseas pay ..															
					Special pay ..															
					Total charge ..															
					DEDUCTIONS— Income Tax ..															
					Total Deductions															
					Net payable ..															
					Advice No. ..															
						6			7			8			9			10		
					Substantive pay ..															
					Officiating pay ..															
					Overseas pay ..															
					Special pay ..															
					Total charge ..															
					DEDUCTIONS— Income Tax ..															
					Total Deductions															
					Net payable ..															
					Advice No. ..															
						11			12			13			14			15		
					Substantive pay ..															
					Officiating pay ..															
					Overseas pay ..															
					Special pay ..															
					Total charge ..															
					DEDUCTIONS— Income Tax ..															
					Total Deductions															
					Net payable ..															
					Advice No. ..															
						16			17			18			19			20		
					Substantive pay ..															
					Officiating pay ..															
					Overseas pay ..															
					Special pay ..															
					Total charge ..															
					DEDUCTIONS— Income Tax ..															
					Total Deductions															
					Net payable ..															
					Advice No. ..															

NOTE OF ADJUSTMENT OF LONG TERM ADVANCES.

Month.	Amount. Rs.	A.	P.	Month.	Amount. Rs.	A.	P.	Month.	Amount. Rs.	A.	P.	Month.	Amount. Rs.	A.	P.	Month.	Amount. Rs.	A.	P.	Month.	Amount. Rs.	A.	P.	Month.	Amount. Rs.	A.	P.

6-A.
Art. 221.]

Servants' Pay and Allowances.

(To be printed on royal paper.)

Major Head of Account.
Minor " "
Detailed " "
Voted.
Non-voted.

SERVICE. AUDIT No.

Date of payment of Bills for month of			
Month.	19 ..	19 ..	19 ..
April ..			
May ..			
June ..			
July ..			
August ..			
September			
October			
November			
December			
January			
February			
March ..			

Particulars of objection.							Particulars of Correspondence.
No. of Voucher	Month of claim.	Amount of Objection.			No. and date of reference.	Particulars of adjustment.	Date of admission or recovery	
		Rs.	A.	P.				

NOTES EXPLANATORY OF PECULIAR PAYMENTS AND OF BROKEN PERIODS AT DIFFERENT RATES.

PARTICULARS OF LEAVE AND TRANSFER.

Orders.		Leave.								Post.	Joining Time.			Date from which						
														Begins.		Ends.				
Date of order.	Gazette page.	Rule under which leave granted, and kind of leave.	Period granted.			Initials of O. O.	Period of absence.			Post and Station.	Admissible.	Taken.	Initials of O. O.	Date.	A. M. or P. M.	Date.	A. M. or P. M.	Initials of O. O.	No. and date of reference.	Remarks.
			Y.	M.	D.		Y.	M.	D.											

FORM No. 7.] [See

A.T.C.-7

Audit Register of Gazetted Government

Efficiency bars at Rs............and Rs............

Pause operates at Rs......................

DATE OF
- Commencement of service counting for increment[8] on the Time Scale of Pay.
- Increment.
- Birth.

NAME

ORDERS OF GOVERNMENT RESPECTING EMOLUMENTS.					Monthly Emoluments and Deductions.	DATES FROM WHICH DUE.											
Orders.		Gazette.	Ref. to Pay Col.	Substance.		1			2			3			4		
No.	Date.	Page.				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
					Substantive pay ..												
					Officiating pay ..												
					Overseas pay ..												
					Special pay ..												
					Total Charge ..												
					DEDUCTIONS— Income Tax ..												
					Total Deductions												
					Net payable ..												
					Advice No. ..												
						6			7			8			9		10
					Substantive pay ..												
					Officiating pay ..												
					Overseas pay ..												
					Special pay ..												
					Total Charge ..												
					DEDUCTIONS— Income Tax ..												
					Total Deductions												
					Net payable ..												
					Advice No. ..												
						11			12			13			14		15
					Substantive pay ..												
					Officiating pay ..												
					Overseas pay ..												
					Special pay ..												
					Total Charge ..												
					DEDUCTIONS Income Tax ...												
					Total Deductions												
					Net payable ..												
					Advice No. ..												

NOTE OF ADJUSTMENT OF LONG TERM ADVANCES.

Month.	Amount.			Month.	Amount.			Month.	Amount.			Month.	Amount.			Month.	Amount.			Month.	Amount.			Month.
	Rs	A	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs	A.	P.		Rs	A.	P.	

7.
Art. 221.]
Servants' Pay and Allowances.

(To be printed on royal paper.)

Major Head of account.
Minor " "
Detailed " "
Voted
Non-voted.

SERVICE AUDIT No.

Year of Payment.	DATE OF PAYMENT OF BILLS FOR THE MONTH OF											
	April	May	June.	July	August	September	October	November	December	January.	February.	March.
19												
19												
19												
19												
19												
19												

Notes explanatory of peculiar payments and of Broken Periods at different rates	Number of Voucher	PARTICULARS OF OBJECTION							Particulars of correspondence
		Month of claim.	Amount of objection			Number and date of reference	Particulars of adjustment	Date of admission or recovery	
			Rs	a	p				

PARTICULARS OF LEAVE AND POSTS.

Orders.		Leave.									Post.	Joining Time			Date from which						
															Begins.		Ends.				
Date of order.	Gazette Page.	Rule under which leave is granted and kind of leave.	Period granted			Initials of G.O.	Period of absence.				Post and Station	Admissible.	Taken.	Initials of G.O.	Date.	A.M. or P.M.	Date.	A.M. or P.M.	Initials of G.O.	Number and date of reference.	REMARKS.
			Y.	M	D		Y.	M	D												

A. T. C. 8.

FORM 8.

[See Art. 221, Rule 1.]

(To be printed on foolscap breadthways.)

Register of payments made to Gazetted Government servants of other Provinces.

Province——————

Name ——————

Designation ——————

Particulars of payments authorised.

Allocation of charge—

Orders sanctioning payment.		Nature of payment.	Period for which payment is authorised.	Amount.			Nature and amount of each Deduction.	Remarks.
No	Date.			Gross.	Deductions.	Net.		

Auditor. *Supdt.* *G. O.*

NOTE OF PAYMENTS.

Period for which paid.	No. of voucher and date of payment.	Amount paid.	Initials of Reviewing Officer.	Remarks.	Period for which paid.	No. of Voucher and date of payment.	Amount paid.	Initials of Reviewing Officer.	Remarks.

n A. T. C. 8-A—
the following *for* this Form :—

FORM 8-A.

(*See* Art. 230.)

THE
....the......
....
....
that under order No....................dated...........
go........) he is entitled to draw pay and allowances at the
tes shown below from the dates specified :—

DETAILS OF CALCULATION.

——	From	From	From	From
e pay.....................				
pay.....................				
pay.....................				
y.....................				
....				
....				
....				
....				
Total				

e scale of pay is...
ent accrues on.............................every year and, in
sence of instructions to the contrary, this may be drawn till the stage*
.....................is reached.

NOTE 1.—It is particularly r
irawn at these rates and that No....... may be entered as the audit number at the
of every pay bill.
NOTE 2.—Deductions of fund subscriptions and recoveries of Government dues as noted
he last pay certificate should be effected unless otherwise stated.
* Here state the stage at which a pause or efficiency bar operates.

N.........
Copy forwarded to the Treasury Officer........................for
nformation. He should insert the details of pay given above in any last-pay certificate issued by him in favour of this Government servant.

(*Signature*)....................
(*Designation*)..................

No.........

Copy forwarded to the Rent Officer / Executive Engineer / Unit Accountant for information.

(*Signature*)....................
(*Designation*)..................

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 147, dated the 1st February 1937.]

Price anna 1 or 1½d.

A. T. C. 8-B.

FORM 8-B.

[See Art. 244.]

(To be printed on foolscap folio.)

List of Gazetted Officers of the Indian Audit Department in the office of the , as it stood on the last date of the half year ending 31st May / 30th November 19 .

Name	Date of birth or of commencement of service.	Date of admittance to Department.	Present Office.	Date of appointment to present post.	Date from which next increment is due.	Pay.	Addition to pay.	Additional pay for officiating.	Special pay or allowances.	Remarks.

No. 48.

Page 208, Form 8-B—

Insert the word "Name" in the space for the heading of Col. 1.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 48, dated the 2nd December 1935.]

No.

Forwarded to the Auditor General in India, New Delhi, with reference to Article 244, Audit Code.

....

The 19

(Signature.)

(Designation.)

A. T. C. 8-C.

FORM 8-C.

[See Art. 244-B.]

(To be printed on open foolscap.)

Consolidated monthly statement of sterling overseas pay for officers of the........ ......for the month of....................19.......

Name.	Particular of post held.	Month or period for which claim is preferred.	Amount claimed.		Head of Account (Service).
			At £	£	

No. 77.

Page 209, Form 8-C—

For the words " of whom " in the footnote *substitute* " to whom "

[Audit Code, Vol. II, 1st Edn (2nd Rep), No. 77, dated the 2nd December 1935]

FORM 8-D.

A. T. C. 8-D.

[See Art. 244-C.]

(To be printed on foolscap folio)

Intimation of change in the monthly rate / incidence of Sterling Overseas pay :—

Name of Officer.	Service or Department.	Serial No. of the consolidated statement for the month of	Date of change.		Reason for change.	Head to be debited.	Address of Banker.
			Old rate.	*New* rate.			
			£	£			

No.

Forwarded to the Chief Accounting Officer to the High Commissioner for India, London, in advance of the monthly statement for favour of requisite action.

Signature.
Designation.

Copy forwarded to Mr. for information.

Signature.
Designation.

A. T. C.-9.

FORM 9.

[See Art. 264.]

Register of Last-pay Certificates.

No.	Date.	In whose favour.	Government under which employed.	Substantive post.	Officiating post, if any.	RATE OF EMOLUMENTS (LESS DEDUCTIONS) LAST DRAWN.				Date up to which paid.	Date of making over charge.	Office to which proceeding.	RECOVERIES TO BE MADE.		Initials of Accountant General.	How finally disposed of.	REMARKS.
						Pay.	Additional pay for officiating.	Allowances.	Deductions.				Nature of recovery, and in how many instalments.	Amount.			

A. T. C.-10.

FORM 10.

[See Art. 264.]

Register of Leave Salary Certificate.

No. 49.

Page 211, Form 10—

In the column headed " Period for and terms on .... leave " *substitute* † for ‡ and " 28 months' " *for* " 28 months,".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.) No. 49, dated the 2nd December 1935.]

...te name ...ered " ...g exten- ...se period ...ated. ...ave, com- ...ho is re- otherwise ...4 months,

No.	Date.	In whose favour.	1 Government under which employed.	2 Substantive post.	3 Officiating post, if any.	Nature of leave (specifying periods on ... and quarter average pay separately)	4.—Statement of Present Leave: Y.	M.	D.	From	To	Monthly rate of leave salary (and allowances ... deductions noted in column 10 and extra where admissible.	Article and clause of the Fundamental ...	5 Place of payment.	6 Date from which first payment is to be ...	7 Amount (if any) paid in Advance.	... of the Provincial Government; (3) whether the expenditure pertains ... subject; (4) whether the expenditure is "voted" ... (5) when the head of account to which ... allowance of leave differs from the ... of leave originally granted, ...	Date of leaving India.	Date on which the Government servant ... plete the term of service or attain ... quired to retire from the service.‡	Period for, and terms on, which leave ... than to extraordinary leave†. († If the leave granted is less than 4 months, absence only may be given in the first instance, and as soon as the leave is extended so as to bring the total period of absence from duty to 28 months or more, an amendment to the original leave salary certificate should be issued at once). Y.	M.	D.	Further particulars required in the case of Military Officers in Civil employ. 12 Date of commencement of pension service.	13 Date of entry under Civil Leave Rules.	14 Amount of leave at credit at commencement of present leave. Earned in respect of service under Military Rules.	Earned in respect of service under Civil Rules.	15 Date of being struck off duty.	16 Deductions to be made.	Initials of Accountant General.	How finally disposed of.	REMARKS.

NOTE.—The numbers put over some of the columns correspond to those given in F. R. Form No. 2.

A T.C.-10—A.

FORM 10-A.

[See Art. 264]

Register of Colonial Leave Salary Warrants.

		1							2						3	4			
			Period of leave.						Leave Salary.										
No.	Date.	In whose favour.	Y.	M.	D.	Government under which employed.	Colonial Treasury Officer by whom payment is to be made.	Date from which payment is to be made.	From	To	Rate in rupees a month.	Minimum rate of Exchange.	Maximum £ a month.	Minimum £ a month.	*Government and Head of Account to which the payment is debitable. *The following particulars should to noted in this column— (1) the major, minor and detailed head of account; (2) whether debitable to Central or Provincial revenues; if the latter, the name of the Provincial Government; (3) whether the expenditure pertains to a "Reserved" or a "Transferred" subject; (4) whether the ex penditure is "voted" or " n on-voted".	Deductions to be made.	Initials of Accountant General.	How finally disposed of.	Remarks.

No. 50.

Page 213, Form 11—

Delete the letters and figure " A. T. C. 11 " appearing at the left top corner of the form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 50, dated the 2nd December 1935.]

...red 29th November 1909. Born 11th October 1884.

Station.	Substantive post.	Date.	Officiating appointment.	Date.
Lahore	A. C., 3rd grade	29th November 1909	..	
Amritsar	Ditto	15th May 1910	..	
Kala	Ditto	21st November 1910	..	
P. D. Khan	Ditto	1st May 1911	..	
Jhelum	Ditto	9th September 1911	..	
M'anwali	Ditto	16th February 1912	..	
	Privilege leave 2 months 30 days from 9th September 1912 to 15th December 1912.			
Lahore	A. C., 3rd grade	2nd January 1913	..	
[illegible]	Ditto	31st March 1913 .. .	..	
[illegible]	Ditto	13th November 1913 . ..	..	
Ambala	Ditto	6th December 1913	..	
Lahore	Ditto	2nd January 1914 . .	.	
	Deputed to assist the officer on special duty in his enquiries in connection with the clerical establishment of officers at head-quarters from 10th January 1914			
[illegible]	A. C., 2nd grade	2nd April 1914 . . .	..	
[illegible]	Ditto	8th April 1914	..	

FORM 11—*contd.*

[See Art. 267.]

History of Services.

A. B., B.A., Oxon.—Joined the service 25th October 1909; arrived 29th November 1909. Born 11th October 1884.

Station.	Substantive post.	Date.	Officiating appointment.	Date.
Rajanpur	A. C., 3rd grade	6th December 1914	Under Secy. to G. P.	14th September 1915.
Simla	Ditto	..	Ditto sub. *pro. tem* ..	14th October 1915.
Do.	Ditto	..	..	
Do.	Under Secy. to G. P.	14th January 1916		
Privilege leave 42 days from 15th May 1916.				
Simla	Under Secy. to G. P.	26th June 1916	..	
Privilege leave *42 days from 5th October 1917. On special duty in Punjab Civil Secretariat at Lahore from 26th November 1917. Joining time overstayed for 13th February 1918 and condoned by Government,* vide *No. dated.*				
Ambala	A. C., 3rd grade	11th February 1918	A. C., 2nd grade, sub. *pro tem.*	
Delhi	Do. Secy., Municipal Committee	21st March 1918	Ditto.	
Do.	Ditto	.. .. ..	A. C., 1st grade, sub. *pro tem.* ..	31st July 1918.
Do.	Ditto	.. .. ..	A. C., 2nd grade, sub. *pro tem.* ..	19th December 1918.
Do.	Ditto	.. .. ..	Ditto, D. C. in addition ..	15th September 1919.
Do.	Ditto	11th October 1919	A. C., 2nd grade, sub. *pro tem.* ..	
Do.	A. C., Time scale do.	1st December 1919	..	
Privilege leave 5 months from 9th April 1920 with commuted F. on full average salary 1 month from 9th September 1920.				

Note.—If the Local Government so direct, the vertical lines may be omitted and a single column for dates inserted, as below—
Station. Date. Substantive appointment. Officiating appointment.

A. T. C. 11-A.

FORM 11-A.

[See Art. 272.]

(To be printed on foolscaps.)

Joined——————

Arrived——————

Born——————

Statement of Services of ——————

Station	Substantive appointment.	Date.	Acting appointment.	Date.	Monthly pay.		Remarks.
					Pay.	Officiating and other pay.	

A. T. O.-12.

FORM 12.

[See Art. 275.]

Scale Register of Class I officers of the Indian Audit Department. Number of posts (12).

Present on duty in / Names of Incumbents.	Audit No.	April.			May.			June.			July.			August.			September.			October.			November.			December.			January.			February.			March.		
		Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same Chain	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connectiong periods forming the same chain.	Whole month	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.
Permanent.																																					
1—A ..	..	1																																			
2—B ..	..	1																																			
3—C ..	..	1																																			
4—D ..	..	..	1—8	1																																	
			10—20	1																																	
5—E ..	..	1																																			
6—F ..	..	1																																			
7—G ..	..	1																																			
8—H ..	..	..	6—10	2																																	
			25—30	2																																	
9—J ..		1																																			

'he highest number in it shows the number of posts

No. 51.

Page 216, Form 12—

In the "Note" at the bottom *change* "A" of "Accounted" into a small letter.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 51, dated the 2nd December 1935.]

3

No. 52.

Page 217, Form 12-A—

In the instruction regarding printing at the top of the form *read* "foolscap" *for* "foolscape".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 52, dated the 2nd December 1935.]

Sanctioned strength on 1st April————

Name of service.

	Authority No. and date.	Date from which the change is to take place.	Addition and reduction.	Remarks.
Subsequent changes				

Authority. No. and Date.	Particulars of events (vacancies).	Date of event.	Authority No. and Date.		Particulars of events (appointments).	Date of event.	NUMBER OF OFFICERS PRESENT.				Remarks.
							Permanent.	Officiating.	Temporary.	Total.	

A. T. C. 13

No. 53.

Page 218—

(1) *For* the words " Forms 13-14 " at the top of this page *substitute* " Form 13 ".

(2) *Insert* the letters and figure " A. T. C. 13 " at the left hand top corner.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 53, dated the 2nd December 1935.]

		...ancy.	...of va-cancy.	...officiating appoint-ment.	Date of officiating appoint-ment.	REMARKS.

FORM 14.

Deleted.

A. T. C.-15.

FORM 15.

[See Arts. 283 and 290.]

(To be printed on open sheets of foolscap.)

List of Government servants who are due to retire during the next official year.

Name of office.	Name of Incumbent.	Designation.	Date of birth.	Date of attaining 55 years.	EXTENSION.			Date of expiry of extension.	REMARKS.
					No. and Date of Order.	By whom sanctioned.	Period of extension.		

A. T. C-16.

FORM 16.

Major head——————
Minor head——————
Sub-head——————
Primary unit of appropriation ——————
Voted.
Non-voted.

[See Art. 291.]
(To be printed on open royal.)

ESTABLISHMENT AUDIT REGISTER.

Fixed establishment of the Collector of   for the four years commencing April 1, 19   .

Orders of sanctioning Authority.	Name of Section.	SANCTIONED PAY OF SECTION.			AMOUNT PAID FOR EACH MONTH, WITH QUOTATION OF No. AND MONTH OF VOUCHER.				REMARKS.
							April.		
		Maximum.	Minimum.	Actual from 1st April.			Voucher No. and name of month.	Amount.	
					Columns for five months, each $1\frac{1}{4}$ inch wide.	Columns for seven months each, $1\frac{1}{4}$ inch wide, including those for February and March.			

This form shows only the upper quarter of the pages.

A. T. C. 16-A.

FORM 16-A.

[See Art. 292.]

(To be printed on Demy.)

Details of Posts and Pay in——————*of*——————.

Posts.	Names of Substantive holders.*	Minimum.	Maximum.	Actual on 1st April 19 .		Actual on 1st April 19 .		Actual on 1st April 19 .		Actual on 1st April 19 .		Remarks.
				Gross.	Income-Tax.	Gross.	Income-Tax.	Gross.	Income-Tax.	Gross.	Income-Tax.	

*This column is ordinarily not to be used, but in the case of appointments on progressive pay and in large offices with grade divisions the names of the holders of the posts may be shown. The object is to facilitate comparison with bills, and thus to make audit easier. Names should not be shown except to attain this result.

N.B.—In the case of very small sections on fixed pay the fly-leaf may be altogether omitted at the discretion of the Accountant General, the details of posts being shown in the body of the Audit Register.

A. T. C.-17.

FORM 17.

[See Art. 304.]

(To be printed on foolscap longways.)

Major head————————

Minor head————————

Sub-head————————

Primary unit of appropriation————

Voted.

Non-voted.

Travelling allowance Audit Register of————————for the year 19   19.

Date of payment.	No. of voucher.	Serial No. of bill.	Name of Drawing Officer.	Date of journey.	Object of journey.	Amount of Bill.		Admission.		REMARKS.
								Date.	Initials.	
						Rs.	a.			

The register should be made a personal register for the whole province, similar to that maintained for Gazetted Officers' pay, a separate page being opened for each Gazetted Government servant who may draw travelling allowance.

When bills are drawn from a treasury, the name of the treasury should be entered in the Col. "No. of voucher."

A. T. C.-17-A.

FORM 17-A.

[See Art. 306-L.]

(To be printed on open foolscap.)

Register of Grants-in-aid of the

Major head————

Minor head————

Sub-head————

Primary unit of appropriation————

Voted.
―――
Non-voted.

Serial No.	District.	Orders sanctioning the grants in-aid.										No and date of the Accountant General's authority for payment.	Note of payment*.			Reference to letter, account or other documents furnishing information regarding fulfilment of conditions attached to the grant.	Remarks and note of final action. (In the case of recurring grants-in-aid here note the period for which the grant-in-aid has been sanctioned.)
		Name of issuing authority.	No.	Date.	The rule of code, if any, under which the sanctions have been issued.	Designation of grantee.	Period in the case of recurring grants-in-aid.	Purpose of grant.	Conditions and limitations, if any.	Amount.			No. of voucher.	Date of payment.	Amounts.		
										Recurring.	Non-recurring.						

* Periodical payments may be entered one below another sufficient space being left for the purpose against the Serial No. concerned.

A. T. C.-18.

FORM 18.

[See Art. 315.]

(To be printed on open foolscap.)

District————————

Major head————————
Minor head————————
Sub-head————————
Primary unit of appropriation————————

Voted.
———
Non-voted.

Contingent Audit Register of   for 19   -19   .

Appropriation R.

Additions and alterations with reference to orders.

April.		May.		June.		July.		August.		September.		Remarks.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
												Total paid each month. *Add* adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

October.		November.		December.		January.		February.		March.		Remarks.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
												Total paid each month. *Add* adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

A. T. C.-19.

FORM 19.

[See Art. 313.]

(To be printed on open foolscap.)

Major head————

Minor head————

Sub-head————

Primary unit of appropriation——

Voted.
―――――
Non-voted.

Register of Special charges of the——for the year 19 .

ORDERS SANCTIONING EXPENDITURE.							NOTE OF AUDIT.					REMARKS.
Issuing Authority.	No.	Date.	Substance of order.	Amount of sanction.			No of voucher.	Date of payment.	Amount.			Reference to objection, etc.
				Rs.	a.	p.			Rs.	a.	.	

A. T. C.-19-A.

FORM 19-A.

[See Art. 321-A.]

Register of bills for Articles supplied for the public service direct by firms in the United Kingdom.

Serial No.	Name of department receiving supplies and number and date of letter forwarding bills.	Full name and address of supplier.	Number and date of supplier's bill or invoice.	Brief particulars of articles supplied.	PARTICULARS OF DRAFT.		Classification of charge.	Number and date of letter of authority issued to supplying firm.	Audit Section concerned.	Initials of Gazetted Officer.	REMARKS.
					Amount in Sterling.	Cost in Rupees.					
					£ s. d.	Rs. a. p.					
1	2	3	4	5	6	7	8	9	10	11	12

A. T. C.-19-B.

FORM 19-B.

[See Art. 310.]

(To be printed on stout open foolscap.)

Major head——————

Minor head——————

Sub-head——————

Appropriation——————

Voted.
Non-voted.

Register of Periodical charges.

Left side.

Orders of Government or other competent authority.	Nature of charge.	Sanctioned amount and the period of sanction.

Year and month.	Voucher No.	Amount.	Remarks.	Year and month.	Voucher No.	Amount.	Remarks.
19 ..				19 ..			
April ..				April ..			
May ..				May ..			
June ..				June ..			
July ..				July ..			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March ..				March ..			

Right side.

Year and month.	Voucher No.	Amount.	REMARKS.	Year and month.	Voucher No.	Amount.	REMARKS.
19 ..				19 ..			
April ..				April ..			
May ..				May ..			
June ..				June ..			
July ..				July ..			
August ..				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March ..				March ..			
19 ..				19 ..			
April ..				April ..			
May ..				May ..			
June ..				June ..			
July ..				July ..			
August ..				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March ..				March ..			

FORM 19-C.

[See Art. 321-A.]

Office of the

No dated 19

No. 81.

Page 229, Form 19-C—

For the words "The Agent, Imperial Bank of India" in this form *substitute* the words

"The ~~Agent,~~ Manager, ~~Imperial~~ Reserve Bank of India".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 81, dated the 2nd December 1935]

SIR,

I have the honour to enclose herewith the bills and vouchers detailed on the reverse and to request that a sterling draft for the aggregate amount thereof, namely, £ *s.* *d.* ( ), in favour of the Secretary of State for India in Council may please be supplied to this office at your earliest convenience. The cost of the Draft, including any bank charges, may be debited to the Government account against the respective departments concerned, this letter and its enclosures being submitted in support of the charge. It is requested that a separate pay order may be recorded on each bill and the equivalent thereof in Indian Currency noted both on the bills and in column 6 of the *statement on reverse*. The bank charges for the draft may, it is requested, be proportionally divided and shown separately on each bill as well as against each item detailed in the statement on reverse.

I have the honour to be,

SIR,

Your most obedient Servant,

Signature

Designation

(Reverse.)

Particular of bills, invoices, etc.

No. 54.

Page 230, Form 19-C—

In the heading of column 4 *substitute* "supplier's" for "suppliers".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 54, dated the 2nd December 1935.]

1	2							
				£ s. d.	Rs. a. p.	Rs. a. p.		

A. E. C. 19-D.

FORM 19-D.

[See Art. 321-A.]

Office of the

No. *Dated* *19* .

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,
INDIA HOUSE,
ALDWYCH,
LONDON, W. C.2.

SUBJECT.—*Payment for articles ordered direct from the United Kingdom on account of the public service.*

SIR,

I have the honour to forward herewith a Demand Draft (First of Exchange) No. for £ *s.* *d.* , drawn in favour of the Secretary of State for India in Council, and to request that the suppliers mentioned in the consolidated statement on the reverse may kindly be paid the amounts specified against each, on production of the original letter of authority issued by this office.

The receipt of the Demand Draft may please be acknowledged.

I have the honour to be,

SIR,

Your most obedient Servant,

Signature

Designation

(Reverse.)

Statement of Payments.

Serial No.	Name of the officer and department receiving the supplies.	Full name and address of supplying firm.	Number, date and amount of Firms' Invoice / Bill.	Brief particulars of goods supplied.	Number and date of intimation sent to Suppliers.	Amount to be paid.		REMARKS.
						In figures £ s. d.	In words.	
1	2	3	4	5	6	7	8	9
	Total ..							

N. B.—Only the net *total* amount payable to individual suppliers should be shown in columns 7 and 8, each such amount being expressed both in figures and in words.

A. T. C. 19-E.

FORM 19-E.

[See Art. 321-A.]

Office of the

No. Dated 19 .

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,
INDIA HOUSE,
ALDWYCH,
LONDON, W. C. 2.

SUBJECT.—*Payment for articles ordered direct from the United Kingdom on account of the public service.*

SIR,

I have the honour to forward herewith the Second of Exchange of the Demand Draft, No. for £ *s.* *d.* , the First of Exchange of which was forwarded to you under this office letter No. , dated the 19 .

I have the honour to be,

SIR,

Your most obedient Servant,

Signature

Designation

A. T. C. 19-F.

FORM 19-F.

[See Art. 321-A.]

(Counter Foil.)

Office of the

No. dated 19 .

To

Sir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ .... (............)

in respect of your invoices/bills detailed overleaf

and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,
Gentlemen,

Your most obedient servant,

Signature....................

Designation ....

No.................dated.............19 .

Copy forwarded to.............with reference to his letter No.......dated........, and with the request that a sum of Rs......... (........) may be added to the expenditure of his office under the head....................

Signature....................

Designation....................

(Second Foil.)

Office of the

No. dated 19 .

To

Sir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ .... (............)

in respect of your invoices/bills detailed overleaf

and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,
Gentlemen,

Your most obedient servant,

Signature....................

Designation ....

No.................dated.............19 .

Copy forwarded to.............with reference to his letter No.......dated........, and with the request that a sum of Rs......... (........) may be added to the expenditure of his office under the head....................

Signature....................

Designation....................

(First Foil.)

Office of the

No. dated 19 .

To

Sir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ .... (............)

in respect of your invoices/bills detailed overleaf

and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,
Gentlemen,

Your most obedient servant,

Signature....................

Designation ....

(Reverso.)

Particulars of Firms $\frac{\text{Invoices}}{\text{Bills}}$, Description of Goods, and names of officers or departments supplied.

....

....

....

....

....

....

Particulars of difference (if any) between amount claimed and amount authorised for payment.

....

....

....

....

Particulars of Firms $\frac{\text{Invoices}}{\text{Bills}}$, Description of Goods, and names of officers or departments supplied.

....

....

....

....

Particulars of difference (if any) between amount claimed and amount authorised for payment.

....

....

....

....

Particulars of Firms $\frac{\text{Invoices}}{\text{Bills}}$ Description of Goods, and names of officers or departments supplied.

....

....

....

....

Particulars of difference (if any) between amount claimed and amount authorised for payment.

....

....

....

....

A. T. C.-20.

FORM 20.

[See Art. 331 (a).]

(To be printed on open foolscap, 8 lines to page.)

Register of Pension Payment Orders issued for pensions chargeable to

No. of P. P. O.	Particulars of orders of sanctioning authority (including register No. on record file).	Date of P. P. O. and initials of G. O.	Name.	Designation of Last Employment and Office and amount of Last Pay. (To be filled in in the case of superannuation pensions only).	*Monthly Amount.			Where payable.	REMARKS.
1	2	3	4	5	6			7	8
					Rs.	a.	p.		*i.e.*, date of issue of duplicate with initials of officer signing, or cancellation of order (date and cause).

* NOTE.—If the pension is debitable to several Governments, specify in this column the amount debitable to each Government separately.

A. T. O.-21.

FORM 21.

[See Art. 333.]

(To be printed on foolscap.)

Register of New Pensions by Departments.

List of Superannuation and Retired Allowances / Territorial and Political Pensions granted to Government servants of the Department.

No. of Pension Payment Order.	Name of pensioner.	Annual amount of Pension.		Date of Removal.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for		Annual amount of each Pension removed during the twelve months since submission of the Estimates for		Annual amount of each Pension removed during the twelve months since submission of the Estimates for		Annual amount of each Pension removed during the twelve months since submission of the Estimates for		Annual amount of each Pension removed during the twelve months since submission of the Estimates for		Remarks.
		Rs.	a.		Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	

A. T. C.-22.

See slip 160

FORM 22.

[See Art. 335.]

(To be printed on open foolscap.)

Major head ————
Minor head ————

Central / Provincial.

Voted. / Non-voted.

AUDIT REGISTER OF PENSIONS.

————Pensions payable ...

No. 160.

Page 238, Form 22—

For the heading "Monthly amount" of Column 3 *substitute* "Monthly amount and date of commencement".

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No. 160, dated the 1st June 1937.]

								...NT OF PENSION FOR THE MONTH OF*			
		Income-tax. Net.						-19 .		19 -19 .	And so on for six years in all.

* Only two months' pension payment vouchers are required to be audited in the year. The date of payment of audited vouchers only should be entered in these columns. A single cage should be reserved for each year and in one of the two sub-cages should be entered the name of the month for which the pension is paid and the date of the payment, thus April 3/5 would indicate that the pension for April was paid on the 3rd May. If the [illegible] covers the payments of several months, these should be specified, thus "April—June 15/7", "July 21-June 22 12/7", and so on.

A. T. C.-23.

FORM 23.

[See Art. 340.]

161

Audit Register of Presidency Pensions. (*Left hand page.*)

No. 161.

Page 239, Form 23 (Left hand page) —

For the heading "Monthly amount" of Column 4 *substitute* "Monthly amount and date of commencement".

[Audit Code, Vol. II, 1st Edition (2nd Reprint). No. 161, dated the 1st June 1937.]

			Income-tax. Net.				Ft.	In			

(*Right hand page.*)

Central / Provincial

Major head——

Minor head——

Voted / Non-voted

Year.	Date of Payment of Pension for the month of					
	April.	May.	Columns for intermediate months.	January.	February.	March.
1921-22 ..						
1922-23 ..						
1923-24 ..						
1924-25 ..						
1925-26 ..						
1926-27 ..						

A. T. C.-24.

Major Head ——————

Minor Head ——————

Central / Provincial.

Voted / Non-voted.

FORM 24.

[See Art. 341.]

(Full size ; to be prepared on ordinary foolscap.)

Gratuity Register.

Serial No.	Orders of Sanctioning authority.	Name of payee.	Place of Payment.	Amount.			Incidence of charge.	Initials of G. O.	Payment.		Initials of G. O.	REMARKS.
									Date.	Voucher No.		
				Rs.	a.	p.						

The first five columns should be filled up on receipt of the order from the sanctioning authority. In the remarks column the fact of re-payment of a gratuity should be noted when repayment is complete.

A. T. C.-24-A.

FORM 24-A.

[See Art. 342, Rule 2.]

No.————————dated——————

FROM

THE ACCOUNTANT GENERAL,

————————————

To

THE TREASURY OFFICER,

————————————

SIR,

I have the honour to forward Pension Payment Order No.
in favour of and to request that the total payments made on Anticipatory Payment Order No.
from (date) at the rate of Rs.
may be adjusted from the first payment of the final pension. A separate bill should be prepared for the first payment of the final Pension Payment Order and the bill together with both halves of the Anticipatory Payment Order should be forwarded to this office in a registered cover in advance of the treasury schedules.

I have the honour to be,

SIR,

Your most obedient servant,

(Signature)

A. T. C.-25.

FORM 25.

[See Art. 345.]

Last Pay certificate of pensions transferred to London for Payment.

No.

1. Name of the Pensioner.
2. Post held by him prior to retirement.
3. Date of birth (if available).
4. Rate of pension.
5. Date up to which paid in India.
6. Date from which payment is to be made in Enlgand.
7. Type of pension.
8. Conditions of grant.
9. Date of commencement of pension.
10. Date of sanction.
11. How charged in India.
12. How chargeable in the United Kingdom. [Art. 190 (1) and (2) (*a*) and (*c*) and 190-A. I (*c*), Audit Code.]
13. Amount commuted by the pensioner.
14. Amount commuted by employing Government [Art. 190 (3) Audit Code.]
15. Date of leaving India.
16. Total period of Military service (in years, months and days).
17. Date of commencement and end of each period of military service.
18. Governments under which service has been rendered in order of employment.

Deductions to be made, if any.

N.B.—This certificate must be produced to the Office of the High Commissioner for In dia before pension can be issued.

Place Signature.

Date Designation.

FORM 26.

Deleted.

A. T. C.-27.

FORM 27.

[See Art. 352.]

LIST OF INTEREST PAYMENT VOUCHERS RELATING TO PROMISSORY NOTES. / STOCK INTEREST WARRANTS. / BEARER BOND COUPONS.

Vouchers for charges on account of interest on the per cent. Loan of for the month of in the Province of .

No. of Voucher.	Amount.		No. of Voucher	Amount.		No. of Voucher.	Amount.		No. of Voucher.	Amount.		No. of Voucher.	Amount.	
	Rs.	a.		Rs.	a.		Rs.	a.		Rs.	a.		Rs.	a.

Accountant General.

A. T. C.-28.

FORM 28.

[See Art. 354.]

Statement of Interest Charges on Loans brought to Account by the Accountant General———————— in the month———————— 19 .

Name of Loan.	Interest on Promissory notes.			Interest warrants on stock certificates.			Bearer Bond coupons.			Total Charges in Accounts.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

A. T. C.-29.

FORM 29.

[See Art. 350.]

(To be printed on double Demy.)

Proof Sheet of Postings of Deposits.

District or Court.	Year of Deposit.	Balance brought forward from last year's Proof Sheets.	Receipts as per Receipt Registers.												
			April 19	May.	June.	July.	August.	September.	October.	November.	December.	January 19 .	February.	March	Total.
	19 . ..														
	19 . ..														
	19 . ..														
	19 ..														
Total															

District or Court.	Year of Deposit.	Repayments taken from Receipt Registers or Clearance Register.												Transfer entries.	Total Repayments.	Lapsed and credited to Government.	Grand Total.	Balance on 31st March 19 .
		April 19 .	May.	June.	July.	August.	September.	October.	November.	December.	January 19 .	February.	March					
Agra.	1889-90 .. .																	
	1890-91 . ..																	
	1891-92 . .																	
	1892-93 . .																	
	Total .																	
Allahabad.	1889-90 .																	
	1890-91 .																	
	1891-92 ..																	
	1892-93 . .																	
	Total .																	

A. T. C.

29 Part A.

(*Left side.*)

(*Right Side*).

No. 55.

Pages 246-7, *Form* 29—

Insert letters " A. T. C." before the words " 29-Part A " and " 29-Part B."

[Audit Code, Vol. II, 1st Edn. (2nd Rep), No. 55, dated the 2nd December 1935.]

Total Repayment.	Lapsed and credited to Government.	Grand Total.	Balance on 31st March 19 .

Grand total

Total as in Consolidated Abstract.

Differences

29 Part B.

Memo. of differences.

Month.	District or Court.	Excess in Register.	Excess in Account.	Difference.	How adjusted.	Month.	District or Court.	Excess in Register.	Excess in Account.	Difference.	How adjusted.

A. T. C-31.

FORM 31.

[See Art. 377.]

(To be printsd on open foolscap.)

Old Bills List—Issues of quarter of 19 -19 .

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...er of	-	of	in	of	in	B... 19...	Amount 19 -19	Balance at close of 19 -19 .	Amount paid in 19 -19 .	Balance at close of 19 -19 .	REMARKS.

No. 57.

Page 250, Form 31—

In the heading of column 7 *insert* the words " rest of " before 19 -19

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 57, dated the 2nd December 1935

No. 58.

Page 251, Form 32—

Delete the letters and figure " A. T. C. 32 " appearing at the top left hand corner of the form.

[Audit Code, Vol. II, 1st Edn (2nd Rep.), No. 58, dated the 2nd December 1935]

ıl).

nth of 19 .

Treasuries by which drawn.	Year of issue.	Paid on Account of Issues in																																			Total to be posted in Broad-sheet.			Remarks.
		April.			May.			June.			July.			August.			September.			October.			November.			December.			January.			February.			March.						
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Ajmer ..	19 ..																																								
	19 ..																																								
	19 ..																																								
	19 ..																																								
Indore ..	19 ..																																								
	19 ..																																								
	19 ..																																								
	19 ..																																								
Quetta ..	19 ..																																								
	19 ..																																								
	19 ..																																								
	19 ..																																								
Total ..																																									

FORM 33

Broadsheet of Local Bills for the year 19 —19

No. 33]

A. T. C-33.

FORM

[See Art.

(To be printed on Open

Left page.)

Broad sheet of Local Bills

Districts.	Year of issue.	Balance on 1st April 19 .			Issues.																	
					April.			May.			June.			July.			August.			September.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Ajmer	19 ..																					
	19 ..																					
	19 ..																					
	19 ..																					
Indore	19 ..																					
	19 ..																					
	19 ..																					
	19 ..																					
Quetta	19 ..																					
	19 ..																					
	19 ..																					
	19 ..																					
Tota	..																					

33.
381.]

sheets, Imperial.)
or the year 19 -19 .

Issues.																					March Final.			Grand Total.			Remarks.
October.			November			December			January			ebruary			March.			Total issues.									
Rs	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.	Rs	a.	p.	Rs	a.	p.	

FORM

Broad sheet of Local Bills

Districts.	Year of issue.	Payments.																				
		April.			May.			June.			July.			August.			September.			October.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Ajmer	19 ..																					
	19 ..																					
	19 ..																					
	19 ..																					
Indore ..	19 ..																					
	19 ..																					
	19 ..																					
	19 ..																					
Quetta ..	19 ..																					
	19 ..																					
	19 ..																					
	19 ..																					
Total ..	..																					

A-T-C-33- Part, A.

No. 59.

Page 258, Form 33, Part A—

Insert the letters and figure "A. T. C. 33, Part A" at the top left hand corner of the form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 59, dated the 2nd December 1935.]

(*Right side.*)

	...yments.					
	...lumns. ...ril ... h.	Total Payments.	March Final.	Grand Total.	Balance on 31st March.	Remarks.
Grand Total ..						
Total as in consolidated Abstract ..						
Difference ..						

Memo. of Differences.											
Month.	District.	Excess in Register.	Excess in Account.	Difference.	How adjusted.	Month.	District.	Excess in Register.	Excess in Account.	Difference.	How adjusted.

Memo. of Differences.											
Month.	District.	Excess in Register.	Excess in Account.	Difference.	How adjusted.	Month.	Districts.	Excess in Register.	Excess in Account.	Difference.	How adjusted.

A. T. C.-34.

FORM 34.

[See Art. 384.]

(To be printed on foolscap.)

(On the obverse, the letter referred to in Article 384 together with a return endorsement of the Treasury Officer should be printed.)

(Reverse.)

LIST OF UNPAID BILLS.

List of Supply Bills and Transfer Receipts drawn on Treasury during 19 —19 , remaining unpaid on the 31st March 19 .

Treasury by which drawn.	Date.	Number.		Amount.			Remarks.	For use in Accountant General's Office.						
		Supply Bills.	Transfer Receipts.					Amount credited to Government.			No. and date of sanction of refund.	Initials.	Date of payment.
				Rs.	A.	P.		Rs.	A.	P.			

A. T. C.-35.

FORM 35.

[See Art. 387.]

LIST OF FOREIGN BILLS DRAWN.

List of † drawn upon Treasuries in ‡ by Treasuries in ‡ during the month of 19

(*Left page.*)

(*Right page.*)

...	Total amount drawn	*The columns on the right hand page will be the same as those on the right of Form 51 C. A. C.*	ReMARKS.

No. 60.

Page 260, Form 35—

In the heading of last column *substitute* "Remarks" *for* "MARKS".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 60, dated the 2nd December 1935.]

† Here insert *supply bills or remittance transfer receipts.*

‡ Here insert name of province.

A. T. O.-36.

FORM 36.

[See Art. 396.]

(Condensed form representing a demy page.)

Remittance Check Register for the month of July 1931.

CASH REMITTANCES BETWEEN TREASURIES.

Date of Remittance.	Remitting Treasury.	Amount Debited.		Initials of Auditor.	Unadjusted credits, carried forward.	Receiving Treasury.	Date of Credit.	Amount Credited.		Initials of Auditor.	Unadjusted debits carried forward.
		Previous months.	Current month.					Previous months.	Current month.		
		R	R		R			R	R		R
Brought forward from last month.—											
	A ..	2,00,000							2,00,000		
	B ..	50,000							50,000		
	C ..	1,50,000							1,50,000		
		4,00,000									
						Brought forward from last month.					
July ..	....	....	20,000				June ..	20,000			
			10,00,000						10,00,000		
			5,00,000						5,00,000		
			2,00,000						..		2,00,000
			6,00,000						6,00,000		
			4,00,000						4,00,000		
			..		10,000				10,000		
			2,00,000						2,00,000		
			3,00,000						3,00,000		
			3,00,000						..		3,00,000
			5,00,000						5,00,000		
			7,50,000						7,50,000		
			2,50,000						2,50,000		
			50,20,000		10,000				40,10,000		5,00,000
			Agreed with Detail Books.						Agreed with Detail Books.		
		54,30,000						54,30,000			

36-A.
412.]
royal.)

ADVANCES FOR 19 .

Credit

Districts.	April. / Oct.			May. / Nov.			June / Dec.			July. / Jan.			Aug. / Feb.			Sept. / March.			March Final.			Total Recoveries.			Closing Balance.			Balance as per ± memo.			Remarks.

those acknowledged by the controlling officers and that the total agrees with the Ledger Balances.

Superintendent.

37.
417.]
printed on foolscap.)

the District

Date of drawing.	Amount.			
	1921-22.	1922-23.	1923-24.	1924-25.
Total on 1.4-21 ..				
Total on 31-3-22 ..				

A. T. C. 37-A.

FORM 37-A.

[See Art. 418.]

(To be printed on open Foolscap.)

CREDITS.

Broadsheet of Permanent Advances for the year 19 -19 .

DISTRICT.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	March Final.	Total for the year.
Total ..														
TOTAL AS IN DETAIL BOOK														
Difference ..														
Initials of Superintendent, Book Department ..														

A. T. C.-37-B.

FORM 37-B.

[See Art. 418.]

(To be printed on open foolscap.)

DEBITS.

Broadsheet of Permanent Advances for the year 19 -19.

District.	Opening Balance on 1st April.	April.	May.	June.	July.	August	September.	October.	November.	December.	January.	February.	March.	March final.	Total for the year.	Grand Total.	Total credits for the year.	Closing balance on 31st March.
Total ..																		
Total as in Detail Book.																		
Difference .																		
Details of [illegible] Department																		

A. T. C.-38.

FORM 38.

[See Art. 428.]

Register of Government servants lent or transferred to Foreign service.

No.........

Name ....

Date of birth ....

1. Official designation.†
2. Head of account to which pay was debitable before transfer.

   Voted.
   Non-voted.
3. No. and date of order with the name of the Government sanctioning transfer.
4. To whom lent.
5. When lent.
6. Number of years of service completed on........ for the purpose of determining the rate of pension contribution under G. I., F. D. Resolution No. F.-81-R. 1-24, dated 11th February 1929.
7. Monthly rate of sanctioned pay in Foreign service under Fundamental Rules. — From—From—From—From
8. Monthly rate of contribution under Fundamental Rules for leave salary.
9. Scale of pay of the post in Government service held substantively by the officer.
10. Monthly rate of contribution for—
    (a) pension under Fundamental Rules,
    (b) passage under Passage (Lee Commission) Rules,
    (c) Government's liability under rule 11 (1) of the Rules of the Indian Civil Service (Non-European Members) Provident Fund.
11. Where the contributions are to be recovered.
12. Whether creditable to Central or provincial.

Notes.—Leave.

No. and date of order.	Kind of leave.	Rules under which granted, F. R. or C. S. R.	Period of Leave.	
			From	To

Notes.—Penal Interest.

Amount of Interest due.	No. and date of reference.	Amount recovered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery	Amount of interest due	No. and date of reference.	Amount recovered.	Date of recovery.

Other Notes.

†That is, of the post held substantively before his transfer. In the case of a non-gazetted Government servant the Superintendent should have the fact of the transfer to Foreign Service distinctly noted in the last Annual Book of Establishment.

A. T. C.-38. FORM 38.

[See Art. 4... 28.]

Register of Government servants lent o[r] transferred to Foreign service.

No.......... Name ....

Date of birth ....

1. Official designation.† [...] before	
2. Head of account to which pay was debitabl[e before] transfer. Voted. Non-voted.	
3. No. and date of order with the name of the Gov-ernment sanctioning transfer.	
4. To whom lent.	
5. When lent.	
6. Number of years of service completed on... for the purpose of determining the rate of [pension] contribution under G. I., F. D. Resoluti[on No.] F.-81-R. 1-24, dated 11th February 1929.	
7. Monthly rate of sanctioned pay in Foreign service under Fundamental Rules.	From—From—From—From
8. Monthly rate of contribution under Fund[amental] Rules for leave salary.	
9. Scale of pay of the post in Government service held substantively by the officer.	
10. Monthly rate of contribution for— (a) pension under Fundamental Rules, (b) passage under Passage (Lee Commissio[n]) Rules, (c) Government's liability under rule 11 (1) of the Rules of the Indian Civil Service (Non-European Members) Provident Fund.	
11. Where the contributions are to be recovered.	
12. Whether creditable to Central or provincial.	

Notes.—Leave.

No. and date of order.	Kind of leave.	Rules under which granted, F. R. C. S. R.	Period of leave. From	To

Notes.—Penal interest.

Amount of Interest due.	No. and date of reference.	Amount re-covered.	Date of re-covery.	Amount of Interest due.	No. and date of refer-ence.	Amount re-covered.	Date of re-	due	...ence.

Other N[otes].

†That is, of the post held substantively before his [transfer] ... servant the Superintendent should have the fact of the t[ransfer noted in the] Annual Book of Establishment.

FORM 39.

Broadsheet of Contributions towards Pension and Leave salary for the year 19 -19 .

FORM

[See

Broadsheet of Contributions towards Pension

TREA

Number in Register Form 88.	Name of Government Servant.	CONTRIBUTION DUE.												CONTRI-											
		Balance due from last year.			MONTHLY RATE.						Total due this year.			19 . April.			May.			June.			July.		
					For leave salary.			For Pension.																	
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	R	a.	p.	Rs.	a.	p
	Brought forward																								

39.

Art. 429.]

and Leave salary for the year 19 -19 .

SURY.

BUTION RECOVERED.																														Balance due at end of year.		
August.			September.			October.			November.			December.			19 . January.			February.			March.			March Final			TOTAL.					
Rs.	a.	p.	Rs	a.	p.	Rs.	a.	p.	Rs.	a.	p	Rs	a.	p	Rs	a	p.	Rs.	a	p.	Rs	a.	p.	Rs	a.	p	Rs.	a.	p.	Rs.	a.	p.

A. T. C.-39-A.

FORM

[See

Broadsheet of Special

Number in Register of special ecoveries	From whom recoverable.	Treasury at which recovered.	Amount Due.			Amount			
			Balance due from last year.	Monthly rate.	Total due this year.	April.	May.	June.	July.
	Brought forward								
	Carried over ..								

39-A.
Art. 435.]
Recoveries for 19 .

RECOVERED												
August.	September.	October	November.	December	January.	February.	March.	March Final.	March Supply.	TOTAL.	Balance due at the end of the year.	REMARKS.

A. T. C.-39-B.

FORM 39-B.

[See Art. 414.]

Register and Broadsheet of Advances for 19 -19 .

1	2		3	4	5	6	7	8	9	10	11	12 to 22	23	24	25	26
Serial No.	AUTHORITY SANCTIONING THE ADVANCE		Name and Designation of Officer.	Amount sanctioned.	Amount and date of instalment.	Treasury of Payment.	No. and date of Payment Voucher.	Amount paid.	Outstanding balance on 1st April.	RECOVERIES IN THE MONTH OF				Total recoveries (columns 10 to 23).	Balance on 31st March.	No. and date of letter acknowledging the balance on 31st March.
	No.	Date.								April.	May	And so on.	March Supplementary.			

No. 83.

Page 273, Form 39-C.—

Substitute the following *for* this form :—

A.T.C.39-C.

Form 39-C.

(See Article 414.)

Register and Broadsheet of advances for House building / Motor Car / Other Conveyances and of interest thereon for the year 19 -19 .

Serial No.	Name of Government Servant.	No. and date and substance of order and the amount sanctioned.	Monthly rate of recovery.	Rate of interest.	Amount drawn including balance of principal brought forward.	Total interest due or brought for ward.	Amount recovered (13 monthly columns from April to March Final).	Total recoveries during the year.	Balance of principal due at the end of the year carried forward.	Balance of total interest due at the end of the year, carried forward.	Remarks.
1	2	3	4	5	6	7	8—20	21	22	23	24
			Rs. . P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P	Rs. A. P.	

NOTE 1.—The entries in this register should be grouped by months, the name of the month being written in *red ink* across the first 7 columns. Sanctions will, on receipt, be noted in chronological order in the first 4 columns. Advances drawn in the same month will be noted in column 6 against the entries for sanctions. Those drawn in subsequent months will be entered in column 6 under the month in which payment is made and cross references recorded in columns 6 and 1-5 against the entries made as above for sanctions and payments respectively, a line being drawn in the remaining columns against the entry for sanctions. If an advance is drawn in more than one instalment, the entries for second and subsequent instalments, will with proper cross references, be made in column 6 under the months of payment and *plus* entries will also be made against first instalment. Recovery of total advance will thus be watched against the first entry of payment. Sufficient space should invariably be left after the entries for each month, to effect the necessary reconciliation with the detail book in accordance with Article 414, Audit Code.

NOTE 2.—For the purpose of calculating interest the balances of advances outstanding at the end of each month should be entered in *red ink* below each month's entry of recovery which should be made in black ink. Thus the red ink entries in the several monthly columns will represent the balances at the end of each month and all these should be added together and entered also in red ink in the column for total recoveries during the year (column 21). A progressive total of the outstanding balances at the end of each year will be entered in red ink in column 22. Interest on the total amount thus arrived at (in column 22) will be calculated at the rate of interest applicable to each case (*vide* note 4 under Article 154, Civil Account Code, Vol I and Rule 1 thereunder) for one month which will represent the interest due on the advance.

NOTE 3.—Particulars of the original Mortgage Bond and of the Insurance cover notes should be noted in the remarks column, whenever necessary, in order to watch the date of first insurance and of subsequent renewals.

NOTE 4.—The fact that the officer concerned has accepted the balance shown in column 6 should be cited in the remarks column.

[Audit Code, Vol. II, 1st Edn. (2nd Rep), No. 83, dated the 2nd January 1936.]

Price anna 1 or 1½d.

A. T. C.-40.

FORM 40.

[See Art. 434.]

Register and Broadsheet of Special Recoveries for the Year

Serial Number.	From whom recoverable.	On what account Number, date and substance of Orders.	RECOVERIES DUE.									Number and date of instalments.	Treasury at which to be recovered.	AMOUNT RECOVERED.				Balance due at the end of the year.	REMARKS.
			Balance due from last year.			Amount due for the current year.			Total due for the current year.					Fourteen monthly columns April to March supplementary.	Total.				
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				Rs.	a.	p.		
		Total ..																	
		Departmental Consolidated Abstract.																	
		Difference																	

(1) The progressive totals or the amount outstanding against each item should be entered every month in red ink under the figures for recoveries.

(2) The Accountant General may dispense with agreement with the figures in the Departmental Consolidated Abstracts in cases where it is not possible to effect it.

A. T. C.-41.

FORM 41.

[See Art. 435.]

Register of Special Recoveries.

No.

1. From whom recoverable	
2. On what account	
3. At what Treasury	
total amount	
instalment	
talment	
ate, and substance of Order ..	

n recoverable	
count	
easury	
otal amount	
instalment	
talment	
te, and substance of Order ..	

A. T. C.-42.

FORM 42.

[See Art. 438.]

(To be printed on open foolscap.)

Statement showing realisations from Subscribers under the Indian Civil Service Family Pension Regulations during the month of————19 .

Names of Subscribers.	Bachelor or widower.		Married.		Son.		Daughter.		Marriage Donations.		INTEREST.				Total.		REMARKS.
											On Donations.		On Arrears.				
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	
TOTAL ..																	

Certified that the sum of R (in words)————has been duly credited in the accounts of this office for the month of————19 .

Station————

————

Accountant General.

A. T. C.-42-A.

FORM 42-A.

[See Art. 442-B.]

Statement showing *realisations from* Subscribers to the Superior Services (India) Family Pension Fund during the month of 19 .

Names of subscribers.	Period for which subscriptions have been paid.	Compulsory.		VOLUNTARY.												Total.		Remarks.
				Wife.				Children (Pension ceasing at age 21).				Daughters (Pension ceasing on marriage).						
				Monthly contributions.		Single premiums or commuted level contributions.		Monthly contributions.		Single premiums.		Monthly contributions.		Single premiums or *commuted* level contributions.				
		Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	
Total ..																		

Certified that the *credit* for Rupees (in words) has been passed on to you through this office Exchange Account for the month of 19 .

No.————

Forwarded to the Accountant General, Central Revenues, New Delhi.

Signature————

Designation————

FORM 43.

Deleted.

FORM 44.

Deleted.

FORM 45.

Deleted.

A. T. C. 46.

FORM 46

No. 62.

Page 279, Form 46—

Delete the letters and figures " A. T. C. 46 " appearing at the top left hand corner of the form.

[Audit Code, Vol II, 1st Edn. (2nd Rep), No. 62, dated the 2nd December 1935.]

...ions realised during the month of

Ledger Folio *	Treasuries.	Name.	Rank.	Period of pay Bill	Promotion Donation.	Marriage * Donation.	Excess age Donation.	Disparity Donation.	Subscription.	Donation	Donation	Subscription	Subscription	Unmarried subscription.	Payments on account of insurance of passage money.	Interest on passage money premia.	TOTAL.	REMARKS.
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a p	Rs a p.	Rs a. p.	Rs a p	Rs. a p.	Rs a. p.	Rs. a. p.	Rs. a. p.	

No. 93.

Page 279, Form 46—

For the words " Controller of Army Factory Accounts " occurring in the footnote against the asterisk mark at the foot of the form, *substitute* " Controller of Military Accounts and Pensions ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 93, dated the 2nd March 1936.]

...les.

Accountant General.

A. T. C.-47.

FORM 47.

[See Art. 449.]

List of Subscriptions to the Bengal and Madras Service Family Pension Fund realised in the Treasuries in the month of 19 .

Name of Treasury or Department.	Name of Subscriber.	Period of Pay Bill.	Amount of Subscription.			For use in the office of the Accountant General, Central Revenues.				Remarks.
			Rs.	a.	p.	Ledger folio No.	Widow's branch.	Son's branch.	Daughter's branch.	
Add—Amount credited by other Departments ..										
Transfer entries .. { Add										
Deduct ..										
Grand Total ..										

I certify that the above total *viz.*, Rs. for the month of 19 . as detailed below, has been duly credited in my Exchange Account with Central Revenues

	Rs.	a.	p.
Cash			
Transfers			
Total ..			

Accountant General.

No.

Forwarded to the Accountant General, Central Revenues.

Dated 19 .

No. 63.

Page 281, Form 48—

Delete the letters and figures " A. T. C. 48 " appearing at the top left hand corner of the form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 63, dated the 2nd December 1935]

...n from pay bills of Government Servants

19 .

No. of Policy or Contract.	Name of Insured or Subscriber.	Designation.	Amount realised by deduction.			Fine or Medical Fee.	Remarks.
			Period of Pay bill.	Amount of premium.	Amount of Subscription or purchase money.		

... for the month of——————19 . ... has been credited in my Ex-

... or Province.

Designation of Audit Officer.

A. T. C.-49.

FORM 49.

[... Annex A, Rule E]

5

No. 64.

Page 282, Form 49—

For the words " Rule F " at the top of the form *substitute* " Rule E ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 64, dated the 2nd December 1935.]

ar—————

No. of Account.	Ledger. Folio.	...ment of year.	months and two money columns for March Final and March Supplementary.		opening balance.	...oney the twelve ...nd two money columns for March Final and March Supplementary.	Closing balance.	Total of withdrawals and closing balance.	REMARKS.

Total as per Broadsheet.
Total as per Detail Book.
Initials of Superintendent, Book.
Difference.
Initials of G. O.

A.T.C.-50.

FORM 50.

[See Art, 456, Annex. A, Rule F.]

(To be printed on Royal hand-made.)

NOTE.—There is space sufficient on each page for three years' accounts.

Ledger Account of the Forest Officers' Provident Fund year 19 .

NAME.						OFFICIAL DESIGNATION.			
Month.	Deposits.	Date.	Refund of withdrawals. Amount.	Total each month.	Withdrawals.	Principal of each month for calculation of interest.	Interest on principal of each month.	Remarks.
Opening Balance	Balance from 19 .							
April ..								
May								
June ..								
July								
August ..								
September ..								
October								
November ..								
December ..								
January ..								
February ..								
March								
	Total Deposits, Withdrawals and Interest ..							
	Total Interest added to Principal ..					Total Withdrawals ..		
	Total, including Balance ..					Closing Balance ..		

A.T.C.-51.

FORM 51.

[See Art. 456, Annex A, Rule H.]

(To be printed on foolscap paper.)

FOREST OFFICERS' PROVIDENT FUND.

Deposit Account for the year ending 31st March 19 .

NUMBER.	NAME.			OFFICIAL DESIGNATION.	
Month.	Date of deposit.	Deposit.	Withdrawal.	Monthly balance on which interest is calculated.	Interest.
	Balance from 19 . ..				
April 19 . ..					
May ..					
June ..					
July ..					
August ..					
September ..					
October ..					
November ..					
December ..					
January 19 . ..					
February ..					
March					
TOTAL ..					

Balance from last year, including interest		Forwarded to the depositor as directed in paragraph xii of the Rules of the Fund.
Deposit as above		
Interest for 19		The 19 .
Total ..		Accountant General.
Deduct— Withdrawals as above		
Balance on 31st March 19 .		

FORM 51-A.

[See Art, 462.]

No. 78.

Page 285, Form 51-A—

For the words "Not printed" *substitute* "Not standardised".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No 78, dated the 2nd December 1935.]

(See Art. 464.)

Compilation Book.

Period of account.	Symbol or guide No. or guide letter.	Voucher No. *	Amount.	Total of each detailed head.	Symbol or guide No or guide letter.	Voucher No. *	Amount.	Total of each detailed. head.	And so on.

* Space for noting the name of the treasury.

No. 51-C.]

A. T. C. 51-C.

FORM 51-C.

[See Art. 465.]

(To be printed on foolscap folio both sides.)

(Obverse.)

Schedule of amounts credited to Fund in the account of the ~~Treasury~~ Department during the month of 19 .

No. of Voucher.	Amount recovered.	No. of Voucher.	Amount recovered.	No. of Voucher.	Amount recovered.	No. of Voucher.	Amount recovered.

(Reverse.)

No. of Voucher.	Amount recovered.	No. of Voucher.	Amount recovered.	No. of Voucher.	Amount recovered.	No. of Voucher.	Amount recovered.
						TOTAL ..	
						Amount credited through Cash Account	
						GRAND TOTAL	

Grand Total verified with Classified Abstract.

Auditor.

A. T. C. 51-D.

FORM 51-D.

[See Art. 465.]

Postal Insurance Fund.......................District 19 .

Serial No. in the Printed List of Postal Premia.	Name of subscriber.	No. of Policy.	Designation.	April.			May.			And so on.
				No. of Voucher.	Month's pay from which recovered.	Amount.	No. of Voucher.	Month's pay from which recovered.	Amount.	

A. T. C. 51-E.

FORM 51-E.

[See Art. 477, Rule 1 (b).]

(To be printed on half foolscap quarto.)

I certify tokens were redeemed on and that the number of these tokens agree with those entered on the bills paid. I have personally satisfied myself that this number agrees with the total number of redeemed tokens shown in the Cheque Delivery Register, the Cash Payment Register and the Returned Bill Register on the same date.

Senior Accountant, P. A. D

A. T. C. 51-F.

FORM 51-F.

[See Art. 477, Rule 1 (*a*).]

The forms will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the clerk using it.

(To be printed on open foolscap.)

TOKEN REGISTER.

———19

Token No.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	28th.	29th.	30th.	31st.
1																															
2																															
3																															
4																															
5																															
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25																															

EXPLANATORY.—Against the number of the token issued, enter in the column of the "Date" on which it is issued the first letter of the Audit Section to which the bill has been sent and the number of the major head of charge (*e.g.*, G_{22} for a General Administration bill sent to G. A. D.). Against all tokens received back enter the letter "R." (*i.e.* Redeemed) in the column of the "Date" on which they were redeemed.

TOKEN REGISTER.

————10 .

Token No.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	28th.	29th.	30th.	31st.
26																															
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47																															
48																															
49																															
50																															
Opening balance ..																															
No. of tokens redeemed.																															
TOTAL ..																															
No. of tokens issued.																															
Closing balance in hand.																															
No. of tokens not in hand.																															
Total No. of tokens in stock.																															
Initial of — Cashier* / B.O. receiver. / G.O.																															

* In token of verification of the closing balance by actual counting and of agreement of the total number of unredeemed tokens with the total number of [illegible] in the office.

A. T. C.-51-G.

FORM 51-G.

[See Art. 477, Rule 1 (*c*).]

(To be printed on open foolscap, both sides.)

Token Census Register.

Month of 19

01	26	51	76
02	27	52	77
03	28	53	78
04	29	54	79
05	30	55	80
06	31	56	81
07	32	57	82
08	33	58	83
09	34	59	84
10	35	60	85
11	36	61	86
12	37	62	87
13	38	63	88
14	39	64	89
15	40	65	90
16	41	66	91
17	42	67	92
18	43	68	93
19	44	69	94
20	45	70	95
21	46	71	96
22	47	72	97
23	48	73	98
24	49	74	99
25	50	75	00

NOTE.—The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column, to indicate the numbers of tokens above 100 onwards.

A.T.C.-51-H.

FORM 51-H.

[See Art, 477, Rule 1 (c).]

(To be printed on foolscap folio.)

Enquiry regarding token numbers of outstanding pre-audit bills.

For the month of——————————*19* .

Will you please note on the reverse the token numbers of all bills received at the counter of this office, which may be outstanding in your Section on the afternoon of the————instant and return this memo. *without fail* by the——— morning ? It is particularly requested that auditors will include in this list all bills which have not been actually sent to the cash office, such as those which may be pending either with the G. O. in charge or with the Superintendent.

Superintendent, P. A. D.

Dated——————————*19* .

To

SUPERINTENDENT,

——————————*Section.*

A.T.C.-52.

FORM 52.

[See Art. 481.]

(To be printed on foolscap.)

Register of Cheques drawn. Pre-audit Pay Department.

No. of Cheque.	Amount.		
	Rs.	a.	p.

A.T.C.-52-A.

FORM 52-A.

[See Art. 481.]

Register of Cheques delivered. Pre-audit Pay Department.

No. of cheque.	To whom paid.	Voucher No.	Token No.	Description of charge.	Amount.			
					Rs.	a.	p.	

A.T.C.-53.

FORM 53.

[See Art. 482.]

(To be printed on foolscap.)

Cash Payment Register of the Pre-audit Pay Department.

Date.	Voucher No.	Token No	To whom paid.	Description of charge.	Amount.		
					Rs.	a.	p.

A.T.C.-53-A.

FORM 53-A.

[See Art. 483.]

(To be printed on half foolscap.)

MEMORANDUM.

————————, *dated* ————————19 .

Cheque No.————————drawn for cash $\frac{\text{paid up to....o'clock}}{\text{in advance}}$

Rupees ————————————————————

————————————————————————

Rs.

Assistant Accountant General.

A.T.C.-53-B.

FORM 53-B.

[See Art. 487.]

(To be printed in half foolscap.)

MEMORANDUM.

Pre-audit $\frac{\text{cash}}{\text{cheque}}$ payments

Amount of Vouchers paid at o'clock Rs.————————

————————Vouchers for Rs. ————————sent already,

———————— Vouchers for Rs.————————sent herewith.

Assistant Accountant General,

In charge, Presidency Pay Department.

————————19 .

Agreed ————————

A. A. O.

A. A. G.

D. A.G.

A.T.C.-54.

FORM 54.

[See Art. 490.]

Accountant General's Check Register of outstanding pre-audit cheques for the week ending .

1	2			3		
Date.	Amount of pre-audit cheques delivered.			Amount of cheques paid.		
	Rs.	a.	p.	Rs.	a.	p.
TOTAL						

Cheques outstanding at end of previous week.

Add—Amount of pre-audit cheques delivered. (Total column 2.)
Total .. ..

Deduct—Amount of cheques paid. (Total column 3.)
Balance of cheques outstanding on

Checked with the list of outstanding cheques (Article 489) for the week ending

Accountant General.

NOTE.—Column 2 of the Form should be filled up from the daily slips mentioned in Article 487 and column 3 from the Bank's daily Schedule (Article 488). The Accountant General should see that the figures are posted in the register exactly in the manner indicated.

A. T. C.-54-A.

FORM 54-A.

[See Note 2 to Rule (XI) of Annexure A of Chapter 22.]

Register of Final Post-audit of Pre-audit Bills.

Date of receipt.	Token No.	Name of drawer.	Amount of bill.			Amount dis-allowed.			Initials of Superin-tendent.	Date of return to Cash Depart-ment.	Date of receipt from Accounts Department.	Date of final post audit.	Initials of		Voucher No. and Remarks.
													Auditor.	Superin-tendent.	
1	2	3	4			5			6	7	8	9	10	11	12
			Rs.	a.	p.	Rs.	a.	p.							

The Superintendent will at the time of passing the bill, check the entries made by the auditors in columns 1 to 5 of this register and initial in column 6. Columns 8 to 12 should be completed when the paid bills are received for post-audit.

See also Note 2 under Rule XI of Annexure A to Chapter 22 of the Audit Code.

A.T.C.-55.

FORM 55.

[See Art. 491.]

Schedule of the Pre-audit Payments of

........................Department.

No. of Voucher.	Net payments.	Income Tax.	Recoveries credited to service heads.	I. C. S. Family Pension Fund.	Total gross payments.	Remarks.
1	2	3	4	5	6	7
By Cheque.						
Total by cheque.						
In Cash.						
Total in cash.						
Total by cheque and in cash.						

NOTE.—A column may be added before column 5 for any other deductions which are to be treated in the same manner.

No. 65.

Page 298, Form 55-A—

Delete the letters and figure "A. T. C. 55-A." appearing at the top left hand corner of the form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 65, dated the 2nd December 1935.]

DAILY CASH MEMORANDUM OF PRE-AUDIT PA...

................(Date).

Total No. of vouchers.	Departments.	Net payments.			Remarks.
		Cash.	Cheque.	Total.	

FORM 56.

[illegible]

No. 66.

Page 299, Form 56—

(1) *Delete* the third sub-division of the heading of the money columns, *viz.*, the description "No. of voucher" and "Amount".

(2) *Delete* the letters and figure "A. T C. 56" appearing at the top left hand corner of the form.

[Audit Code, Vol II, 1st Edn. (2nd Rep), No 66, dated the 2nd December 1935]

Heads of Account.	1st.				2nd.				Similar columns for days.	Monthly Total.		
	No. of Voucher.	Amount.			No. of Voucher.	Amount.						
		Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.

FORM 59.

No. 68.

Page 302, Form 59—

Delete the letters and figure " A. T. C. 59 " appearing at the top left hand corner of the form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 68, *dated* the 2nd December 1935.]

month of 19 .

																					TOTAL RECEIPTS.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
TOTAL RECEIPTS ..																								
Small Silver Balance decreased ..																								
Nickel Balance decreased ..																								
Bronze and Copper Balance decreased																								
GRAND TOTAL ..																								

(*a*) For Bombay and Central Revenues accounts only.

(*b*) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in another province.

FORM 59—*contd.*

(DISBURSEMENTS.) Classified Abstract of Small Coin Depôts in for the month of 19 .

Name of Depôt.	Small Coin Depôt Remittances.			Mint Remittances. (a)			Foreign Remittances.			Account between. (b)												Total Disbursements.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Total Disbursements.																								
Small silver Balance increased																								
Nickel Balance increased																								
Bronze and Copper Balance increased ..																								
GRAND TOTAL																								

(a) For Bombay and Central Revenues accounts only
(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in another province.

Memo. of Balance.	Small Coin Depôt Balances. Small silver.			Nickel coin.			Bronze and Copper coin.			Total.		
	Rs.	a.	p	Rs.	a.	p	Rs	a.	p.	Rs.	a.	p.
Balance, current month												
Do., last month												
Decrease												
Increase												

~~A.T.C.-60~~

FORM 60

No. 69.

Page 304, Form 60—

Delete the letters and figure "A. T. C. 60" appearing at the top left hand corner of the form.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 69, dated the 2nd December 1935.]

19 .

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	TOTAL. Rs.	a.	p.	Initials of Auditor.	REMARKS.
The names of all accounting Treasuries should here be printed in the order followed in the Cash Balance Report and other detailed returns.																				
TOTAL ..																				
Departmental adjusting account ..																				
(There will be a separate line for each detailed head under this local ledger head).																				
TOTAL ..																				
Departmental Accounts in Detail ..																				
Local Remittances in Transit ..	0	0	0							0	0	0								
TOTAL ..																				
EXCHANGE ACCOUNT ABSTRACT.																				
TRANSFERS	0	0	0							0	0	0								
GRAND TOTAL ..	0	0	0							0	0	0								

FORM NO. 61.

Works Audit Register.

A.T.C.-61.

FORM

[See

Works Audit

DIVI

PART I.—SANCTIONS

Major Head

Minor Head

Serial Number.	Folio and item No. in the last Register.	SANCTIONED DETAILED ESTIMATE.		APPROPRIATION.		Expenditure to end of previous year (if any).	*Permissible limit of expenditure to end of the year (cols. 6+7).	Locality of work.	Full name of work (as given in the estimate).			
		Authority—No. and date.	Amount.	Authority—No. and date.	Amount.					April 10	May.	June.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs.			Rs. a. p.	Rs. a. p.	Rs. a. p.

* To the nearest rupee.

61.
Art. 552.]
Register.
SION.
TO WORKS.

Detailed Head.

Expenditure.												

6

No. 70.

Page 307, Form 61—

In the column for July *read* " 14 " *for* " 4 ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 70 dated the 2nd December 1935]

FORM 61—*contd.*

PART II.—SANCTIONS TO FIXED CHARGES.

Item No.	Reference to sanction, with period for which the sanction has been accorded.	Name of work or account	Sanctioned Scale.				Amount paid for each month.						
							*April.		*May.		*June.		and so on
			Name of post or nature of charge.	Monthly rate.	No.	Amount per mensem.	Reference to voucher. †	Amount. ‡	Reference to voucher. †	Amount. ‡	Reference to voucher. †	Amount. ‡	
						Rs.		Rs. a p.		Rs. a. p.		Rs. a. p.	

* Name of the month for which wages have been earned. To facilitate audit, when a sanction is noted, a line should be drawn through the spaces for all the months prior and subsequent to the period covered by the sanction.

† Entries should be made briefly, *e.g.*, Voucher 24 for July will be entered as 24-7.

‡ Amounts paid should be entered in black ink, and unpaid amounts or fines in red ink, the entries for fines being distinguished by the letter F. Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available, as entered in red ink. Claims for arrears not included in the original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted.

FORM 61—*contd.*

Part III.—Sanctions to Contracts.

Item No.	Reference to sanction.	Name of work or Account.	Name of contractor.	Stipulated date of comple-*tion of* contract.	* Substance of sanction. (Quantities, Rates, other necessary conditions, etc.)	No. of form of agreement (if an ordinary form is used).	Reference to payment vouchers.				Remarks.
							April.	May.	June.	and so on.	
1	2	3	4	5	6	7	8	9	10	11	12

* If, in respect of any sanction, the Gazetted Officer in charge has authorised that audit be conducted against the original orders (*vide* Article 560), then the latter should be pasted in a guard file, which should be treated as an accompaniment to the Audit Register, and it will suffice to quote in this column merely the reference to the pages of the file.

FORM 61—*contd.*

PART IV.—ORDERS OF SPECIAL RECOVERIES.

Item No.	No. and date of authority or-dering or promising the recovery.	Name of work or Account.	Nature of recovery.	Substance of order with name of the person from whom recovery is to be made.	Due date or dates of recovery.	AMOUNT RECOVERABLE.			NOTE OF RECOVERIES MADE FROM TIME TO TIME DURING THE YEAR AGAINST EACH ORDER.				Balance carried over to next year's Register.	REMARKS.
						Balance brought over from previous year's Register.	Recovery ordered during year	Total (cols. 7+8).	No. of voucher or account.	Month.	Amount.	Progressive total of recoveries.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	

FORM 61—*concld.*

PART V.—MISCELLANEOUS SANCTIONS.

Item No.	Authority No. and date.	Name of work or Account.	Substance of order.	Amount of Sanction.	NOTE OF EXPENDITURE INCURRED FROM TIME TO TIME AGAINST EACH SANCTION.				REMARKS.
					No. of voucher.	Month.	Amount.	Progressive total.	
1	2	3	4	5	6	7	8	9	10
				Rs. a. p.			Rs. a. p.	Rs. a. p.	

A. T. O.-62.

FORM 62.

[See Article 586.]

Register of Land Charges for the year Province.

PARTICULARS OF AWARD.							COMPLETION OF AWARD STATEMENT.				
OFFICER BY WHOM ISSUED.								WHEN SENT TO CHIEF REVENUE AUTHORITY.			
Name and designation of the officer making the award.	Amount payable to individual payees.	No.	Date.	Area of land taken up.	Amount.	Work for which taken up.	Amount passed. / No. and month of voucher.	No.	Date.	Designation of Chief Revenue Authority.	*Amount of abatement of Land Revenue per annum.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.				Rs.		Rs.				Rs.

* This column should be filled in only in the case of Irrigation, Navigation, Drainage and Embankment works.

NOTE.—The details of amounts entered in column 2 should work up to the total shown in column 6.

A. T. C.-63.

FORM 63.

No. 71.

Page 313, Form 63—

In the heading of column 3 *read* " estimate " *for* " estimates ".

[Audit Code, Vol II, 1st Edn (2nd Rep), No 71, dated the 2nd December 1935]

Item No.	Brief particulars of the detailed estimates.	Amount of es	Progressive T	Month in which accounts were closed.	Excess.	Saving.	Reference to Ite of adjusting in this Regist	Dated initials of erintendent.	REMARKS (if any).
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.		Rs.	Rs.			

A. T. C. 63-A.

FORM 63-A.

[See Articles 614 and 615.]

(To be printed on foolscap folio.)

Office of the————————

Dated————————, *the* 19 .

Certified that the expenditure during the month of———19 , on the following works done by the————Division on behalf of ————————amounted to Rupees————(Rs.) and that the connected payment vouchers have been audited in this office in accordance with rule.

No.	Particulars.	Amount.		
		Rs.	a.	p.

(*Signature.*)————————

(*Designation.*)————————

A. T. C.-64.

FORM 64.

[See Article 619.]

Broadsheet of { Suspense Accounts. / Deposits. / Takavi Works Advances. } { Purchases. / Stock. / Miscellaneous P. W. Advances. / London Stores. / Workshop Suspense. }

Major head (in the case of suspense accounts).

Division.	Opening balance.	APRIL 19			MAY 19			And so on for the intermediate months June to March.	I.—SUPPLEMENTARY ACCOUNT.			II—SUPPLEMENTARY ACCOUNT.		
		Debits / Credits. †	Credits / Debits. ‡	Closing balance.	Debits / Credits. †	Credits / Debits. ‡	Closing balance.		Debits / Credits. †	Credits / Debits. ‡	Closing balance.	Debits / Credits. †	Credits / Debits. ‡	Closing balance.
1	2	3	4	5	6	7	8	9 to 38	39	40	41	42	43	44
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.		Rs a. p	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
TOTAL ..														
TOTAL AS PER DETAIL BOOK/LEDGER														

Score out "Credits" in the case of Miscellaneous P. W. Advances, Stock, London Stores, and Takavi Works Advances; and "Debits" in the case of Purchases and ts.

re out "Debits" in the case of Miscellaneous P. W. Advances, Stock, London Stores, and Takavi Works Advances; and "Credits" in the case of Purchases and

A. T. C.-65.

FORM 65.

[See Articles 642 and 643.]

Broadsheet of Cemetery Endowment Receipts for the year 193 .

Name of Cemetery and class of Endowment.	Balance brought forward from previous year.	RECEIPTS DURING THE YEAR.							Total to end of year.
		April.	May.	June.	July.	August.	and so on with two additional columns for I—Supplementary Accounts and II—Supplementary Accounts.	Total for the year.	
1	2	3	4	5	6	7	8 to 16	17	18
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Ordinary.									
Cemetery at									
" "									
Special.									
Cemetery at									
" "									
TOTAL									
TOTAL AS PER LEDGER									

A. T. C.-66.

*FORM 66.

[See Articles 659 to 662.]

Province.

Statement showing the Financial Results of Irrigation, Navigation, Embankment and Drainage Works for, and up to the end of, 19 -19 .

		GENERAL FINANCIAL RESULTS TO END OF 19 -19 .									FINANCIAL RESULTS OF THE YEAR 19 -19 .									
		MILEAGE IN OPERATION.																		
Number of Works.	Names of works.	Main canals and branches.	Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work.	Date when system first came into operation.	Total capital outlay (direct and indirect.)	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum at charge (Columns 7 and 8).	Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net Revenue.	Percentage on capital outlay, Column 7.	Percentage on sum at charge, Column 10.	Interest.	Net profit.	Net loss.	Area irrigated.	Percentage of working expenses to receipts (Column 11 to Column 12).
1	2	3	4	5	6a	6b	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	%	%	Rs	Rs.	Rs.	Acres.	%

*The instructions in Article 662 regarding the printing of the working *forms* should be borne in mind.

A. T. C.-67.

FROM

[See Arti

Broadsheet of Public

No. of item.	Originating Division.	Responding Division.	Particulars.	Amount unacknowledged.			PARTICULARS OF											
							May.			June.			July.			Aug.		
1		3	4	5			6			7			8			9		
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
			April															
			TOTAL															
			May															
			TOTAL															
			And so on															

67.

clo 687.]

Works Transfers.

ADJUSTMENT.																					Supplementary. Accounts I.			Supplementary Accounts II.		
Sept.			Oct.			Nov.			Dec.			Jan.			Feb.			March.								
10			11			12			13			14			15			16			17			18		
Rs.	a	p.	Rs.	a	p	Rs.	a	p.	Rs.	a.	p	Rs.	a.	p	Rs	a.	p	Rs	a	p	Rs.	a.	p	Rs.	a.	p.

A. T. C.-67.

FROM

[Sco Arti

Broadsheet of Publio

No. of item.	Originating Division.	Responding Division.	Particulars.	Amount unacknowledged.			PARTICULARS OF											
							May.			June.			July.			Aug.		
1		3	4	5			6			7			8			9		
				Rs.	a	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
			April															
			TOTAL															
			May															
			TOTAL															
			And so on															

A. T. C.-69.

FORM 69.

Province.

[See Article 690.]

Broadsheet of Public Works Remittances to Treasuries.

Serial No.	Divisions.	Treasuries.			Outstanding difference from last year.			April.									May.									And so on.
								Cash remitted by Public Works Officers.			Remittances acknowledged by Treasury Officers.			Difference at end of month.			Cash remitted by Public Works Officers			Remittances acknowledged by Treasury Officers			Difference at end of month			
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.	Rs.	a	p.	Rs	a.	p.	Rs.	a.	p.	Rs.	a	p.	
	Total ..																									
Totals as per Ledger																										

FORM 70.

Deleted.

FORM 71.

Deleted.

FORM 72.

Deleted.

A. T. C.-72-A.

FORM 72-A.

[See Article 730.]

(To be printed on foolscap.)

Register of insufficient or otherwise irregular sanctions accorded by....................

Serial No.	Reference to sanction.			Particulars of sanction.	Amount of sanction.	Reason for challenge.	Particulars of correspondence.	Final disposal.*	Initials of the officer passing the sanction.	Expenditure incurred against the sanction, if any, before rectification.		
	Authority.	No.	Date.							Month in which it appeared.	Amount.	*Initials of Superintendent.*

A. T. C. -73.

FORM 73.

[See Article 735.]

ial Index Card of Government Servants responsible for Financial Irregularities.

Name of Government Servant

	FINANCIAL IRREGULARITIES.			*STATE OF ACCOUNTS DISCOVERED AT INSPECTIONS BY AUDIT OFFICERS.			
ear.	Name of serious irregularity committed	Reference to connected	Orders or comments of local Government including disciplinary action, if any.	Year of inspection.	Division, Treasury or other office inspected.	Inspecting Officer's remarks as to state of accounts.	Initials†.

be left blank if the officer at fault is not the head of an office requiring inspection.

of the auditor making the entries, and of the accountant and the Gazetted Officer examining them, should be paled in this

Entries made on different dates should be so arranged that the dated initials of the auditor against them will indicate

tries were made.

M7AGO

A.T.C.-74.

FORM 74.

[See Articles 739 and 745 to 750.]

Objection Statement.

(PUBLIC WORKS TRANSACTIONS.)

Statement of Expenditure under objection in the Accounts of Division, for the month of 19 .

PART I.—OBJECTIONS REGARDING ESTIMATES AND APPROPRIATIONS FOR WORKS.

Item No.	). of item in the schedule of Works Expenditure.	Name of work (with amount of sanctioned estimate to be shown in red ink).	Up to date Expenditure under Objection.				Explanation of Divisional Officer.	Remarks by Superintending Engineer.	To be filled in the Audit Office. How disposed of.
			ınt of sanc- oned esti- ıate.	:cess over ınctioned esti- ate.	ınt of appro- ıation.	ess over ap- opriation.			
		sanctions or orders of the Divisional Officer or higher authority has reached the Audit Office. Other objections, *i.e.*, objections which it is definitely known cannot be removed without the orders of the Superintending Engineer or higher authority.							

No. 73.

Page 325, Form 74—

In the instructions given in column 3 *substitute* "an" *for* "and" occurring between "on" and "estimate" in line 8.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 73, dated the 2nd December 1935.]

* In nearest Rupees.

† All entries relating to the total amount of expenditure under objection should be shown in red ink.

FORM 74—*concld.*

PART II.—MISCELLANEOUS OBJECTIONS.

Item No.	No. of voucher or item in the schedule concerned (with name of Schedule).	Particulars.	AMOUNT UNDER OBJECTION.		Particulars of objection.	Explanation of Divisional Officer.	Remarks by Superintending Engineer.	TO BE FILLED IN THE AUDIT OFFICE.
			Vouchers awaited.	Other items.				How disposed of
		† Total amount of objections awaiting adjustment (includng those relating to the items detailed in this Part).	*Rs.	*Rs.				

* In nearest rupees.

† All entires relating to the total amount of expenditure under objection should be shown in red ink.

A. T. C.-75.

FORM 75.

[illegible]

No. 74.

Page 327, Form 75—

In the combined heading of columns 8-9 *substitute* " Account " *for* " counts-AC ".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 74, dated the 2nd December 1936.]

ster.

No.	Particulars of Item.	Year from which out-standing	Amount.	† Amount placed under objection.	† Amount cleared.		SUPPLEMENTARY ACCOUNTS.		Reference to the order, account, voucher or other documents justifying the removal of objection.	‡ Remarks (including particulars of corres-pondence and action taken).
							Amount placed under objection.	Amount cleared.		
			*Rs.	*Rs.	* Rs.		* Rs.	* Rs.		

* In nearest rupees.

† The amount placed under objection during the month or the amount cleared during the month should be noted in black or blue black ink and the progressive totals should be shown in green ink, *e.g.*, $\frac{100}{100}, \frac{200}{300}$, and so on.

‡ This column should be filled in only in respect of " Miscellaneous " Objections.

A.T.C.-76.

FORM 76.

[See Art. 769.]

(Condensed.)

Objection Statement showing the Result of the Audit and Examination of the List of Payments (and of the Cash Account) of the Treasury for 19 .

(*N.B.*—This statement must be returned within a fornight of its receipt, or the cause of any delay in doing so explained by docket).

No. of item.	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amount under Objection.	Nature of Error or Objection.	Order of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury.

NOTE.—When the space in the last column against any objection is found to be insufficient, the Treasury Officer may furnish his explanation on separate memoranda.

A. T. C.-77.

FORM 77.

[See Art. 774.]

(Full size.)

Retrenchment Slip.

Accountant General's Office.

Dated 19 .

To

Please note that the Treassury Officer, , has been instructed to recover from the next Pay / Travelling / Contingent bill presented by you / Mr. the amount named below in the manner indicated.

COUNTERFOIL.

Drawing Office—

Treasury of payment—

Voucher { No.
Date.

Amount to be recovered Rs.........

To be recovered in............

Reasons.	Disallowed by contersigning Authority. Pay overdrawn. Travelling allowance overdrawn.

For explanation, see reverse.

He should immediately forward any representation he may have to make, in order that, if it is accepted, the retrenchment order may be withdrawn or modified.

No.

Copy forwarded to the Treasury Officer, , for information and guidance.

Assistant Accountant General.

NOTE.—In the copy sent to the Treasury Officer, the entry " for explanation see reverse" should be scored through, no such explanation being required by the Treasury Officer.

Noted in the Objection Book.

A. T. O.-78. FORM

[See Arts. 776, 787,

(Condensed form representing

Objection Book (other than Public Works Transactions) of

Serial No.	Period of Account.	No. of Voucher or date of Receipt } under objection.	Nature of Item.	Advances Recoverable.			AMOUNT KEPT UNDER															
							SUSPENSE.						ITEMS ADJUSTED BUT AWAITING FINAL CLEARANCE.						SERVICE PAYMENTS FOR RECOVERY.		
							Receipts.			Payments.			For want of detailed bill.			For other reasons.			Amount.		
1	2	3	4	5			6			7			8			9			10		
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Total of month's objections ..																					
Add—Balance from past month ..																					
TOTAL RUPEES ..																					
Deduct—Amount adjusted during as in separate Adjustment Register																					
Add or deduct—Net adjustments in March Final																					
Balance carried forward ..																					

793 and 794.]

an open sheet of medium.)

for the month of 19 .

Nature of Objection.	Subsequent Reminders, etc.	MODE OF ADJUSTMENT.							
		MONTH IN WHICH ADMITTED IF FINALLY PASSED.				IF DISALLOWED, THE ACCOUNT IN WHICH THE ITEM IS CREDITED OR THE NUMBER OF THE VOUCHER FROM WHICH IT IS RECOVERED.			
		Month.	Amount of each portion admitted.			Date of Credit or No. of Voucher.	Amount.		
11	12	13	14			15	16		
			Rs.	a.	p		Rs.	a.	p.

Total of cols. 5 to 10.			Heads.	Classified Abstract	Objection	Difference	Explanation of	
			Charges.					of 19 and that they agree after the corrections described in Rule I, Article 794, Audit Code. I also certify that I have examined the Objection Book and find it complete in all respects.
			Adjustments..					
			Suspense—					
			Receipts ..					
			Charges ..					
			Adjustments—					
			Receipts ..					
			Charges ..					Date Superintendent.

A. T. C.-79.

FORM 79.

[See Arts. 785 to 793.]

(Condensed form representing a medium page).

Adjustment Register (other than Public Works Transactions) of   for the month of   19 .

Month of Adjustment.	No. of Voucher or date of Recovery or of Re-credit.	Objection Book Item No.	Original.		Amount adjusted under						How adjusted.‡	
						Suspense.		Items adjusted but awaiting final clearance.				
			Period of Account.	No. of Voucher or date of Receipt.	Advances Recoverable.	Credits.	Debits.	For want of detailed Bill.	For other reasons.	Cash Recoveries of Service payments.	a. Recovered in cash by Collector. b. Deducted from bill. c. By transfer entry No. d. Refunded to. e. Admitted on detailed bill. f. Admitted on stamped voucher. g. Admitted on completed voucher. h. Admitted on explanation in Objection Statement. i. Admitted on sanction of competent authority.	Initials of Superintendent.
This month is of course, the account month, the month in which accounts adjustment is made.	Aug. 34 of Aug. '21. 64 of Aug. '21.											

‡ When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion, according to local circumstances.

A. T. C.-80.

FORM 80.

[See Art. 795.]

Broadsheet of debits, credits and balances under the head $\frac{\text{Objection Book Advances}}{\text{Objection Book Suspense Account}}$ for the year 19 -19 .

Name of District.	Opening balance.	April 19 .			Explanation of difference.	Similar Columns and Sub-columns for the intermediate months May to March.	March (Final) 19 .			Explanation of difference.
		Debits.	Credits.	Balance.			Debits.	Credits.	Balance.	
Total ..										
Total as per Ledger										
Difference										

A.T.C. 80-A.

FORM 80-A.

See Art. 795-A.

Broadsheet of the head..............Departmental Adjusting Account Receipts/Payments for the month of 19 .

Particulars.	Original credits/debits as per Schedule and Suspense Slips.	Adjusting *minus* credits/debits as per departmental abstract.	Difference for the month.	Explanation of difference.
			Certified that all differences up to and including the previous month have been adjusted.	

Superintendent.

GRAND TOTAL.

TOTAL (AS PER LEDGER).

Superintendent,
........Section.

Ledger figure more/less

A. A. O.

A. A. G. A. G.

Month.	Original $\frac{\text{credits.}}{\text{debits.}}$	Adjusting *minus* $\frac{\text{Credits.}}{\text{Debits.}}$	Net difference.	Explanation of difference.
April				
Difference up to April..				
Add—May				
Difference up to May ..				
Add—June				
Difference up to June				
and so on.				

No. 81]

A. T. C.-81.

FORM

[See

(Representing one open

Abstract of Objections of

Month of Objection.	Objected to	Adjusted in April, 1921.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in September.
Balance of 1917-18 ..							
Balance ..							
„ of 1918-19 ..							
Balance ..							
„ of 1919-20 ..							
Balance ..							
„ of 1920-21 ..							
Balance ..							
April 1921							
Balance ..							
May							
Balance ..							
June							
Balance ..							
July							
Balance ..							
August							
Balance ..							
September							
Balance ..							
October							
Balance ..							
November							
Balance ..							
December							
Balance ..							
January 1922 ..							
Balance ..							
February							
Balance ..							
March							
Balance ..							
March Final ..							
Balance ..							
TOTAL ..							
Balance ..							

N. B.—The balance at the end of every

81.

Art. 796.]

sheet of demy.)

District for the year 1921-22.

Adjusted in October.	Adjusted in November.	Adjusted in December.	Adnsted in January 1922.	Adjusted in February.	Adjusted in March.	Total Adjusted.	Balance out-standing.	Adjusted in March Final.	Balance March.

month should be shown in red ink figures.

No. 81]

A. T. C.-81.

FORM

[See

(Representing one open

Abstract of Objections of

Month of Objection.	Objected to	Adjusted in April, 1921.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in September.
Balance of 1917-18 ..							
Balance ..							
„ of 1918-19 ..							
Balance ..							
„ of 1919-20 ..							
Balance ..							
„ of 1920-21 ..							
Balance ..							
April 1921							
Balance ..							
May							
Balance ..							
June							
Balance ..							
July							
Balance ..							
August							
Balance ..							
September							
Balance ..							
October							
Balance ..							
November							
Balance ..							
December							
Balance ..							
January 1922 ..							
Balance ..							
February							
Balance ..							
March							
Balance ..							
March Final ..							
Balance ..							
TOTAL ..							
Balance ..							

N. B.—The balance at the end of every

81.

Art. 796.]

sheet of demy.)

District for the year 1921-22.

Adjusted in October.	Adjusted in November.	Adjusted in December.	Adusted in January 1922.	Adjusted in February.	Adjusted in March.	Total Adjusted.	Balance out-standing.	Adjusted in March Final.	Balance March.

month should be shown in red ink figures.

A. T. C.-81.

FORM

[See

(Representing one open

Abstract of Objections of

Month of Objection.	Objected to	Adjusted in April, 1921.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in September.
Balance of 1917-18 ..							
Balance ..							
„ of 1918-19 ..							
Balance ..							
„ of 1919-20 ..							
Balance ..							
„ of 1920-21 ..							
Balance ..							
April 1921							
Balance ..							
May							
Balance ..							
June							
Balance ..							
July							
Balance ..							
August							
Balance ..							
September							
Balance ..							
October							
Balance ..							
November							
Balance ..							
December							
Balance ..							
January 1922 ..							
Balance ..							
February							
Balance ..							
March							
Balance ..							
March Final ..							
Balance ..							
TOTAL ..							
Balance ..							

N. B.—The balance at the end of every

82.

Art. 799.] (Alternative Forms)

of the List of Payments (and of the Cash Account) of the Treasury
19 .

Nature of Error or Objection.	Orders of the Accountant General thereon	Explanation or Remarks of the Officer in charge of the Treasury (see foot-note 1 below).	MODE OF ADJUSTMENT (FOR USE IN ACCOUNTANT GENERAL'S OFFICE).				
			Date of credit or No. of voucher from which recovered.	Month of adjustment.	Amount.		
9	10	11	12	13	14		
					Rs	a	p.

Total of colun 8 to		
Rs.	a.	p.

Superintendent

[illegible] within a fortnight of its receipt or the cause

Station

Date

Date of receipt at Treasury 19 } Deputy Accountant General.

Return to on date 19 }

Station } Officer in charge of Treasury.

See Note 2 below.

furnish his explanation in separate memoranda in order to keep this Form clean and tidy, as it is to be preserved years.

despatch from his office to check delays in submission.

FORM 83.

Deleted.

FORM 84.

Deleted.

FORMS.

FORM 85.

Deleted.

A. T. O.-86.

FORM 86.

[See para. 3, Appendix 11.]

ESTABLISHMENT AUDIT REGISTER—TIME-SCALE.

(For establishments for which no annual establishment returns are received.)

Reserved/Transferred.

Voted/Non-voted.

Major Head

Minor Head

Sub-Head

Fixed establishment of the *for the four years commencing* *from April 19* .

Name of Section		Sanctioned number of posts				Scale of Pay and Allowances.				Remarks.
		April.	May.	June.	July.	And so on for other months.				
		Number of incumbents.	Number of incumbents.	Number of incumbents.	Number of incumbents.					

No. 164.

Page 342, Form 87—

For the heading "Date of increment" of column 3 *substitute* "Date of last increment".

[Audit Code, Volume II, 1st Edition (2nd Reprint), No. 164, dated the 1st February 1938.]

Reserved/Transferred.

Major-Head
Minor Head
Sub-Head

Voted/Non-voted.

Name.	Scale of pay and allowances.	Date of last increment.	April.	May.	June.	And so on for other months.	REMARKS.

No. 165.

Page 313 (wrongly printed as 334), Form 88—

For the heading " Date of increment and amount " of column 4 *substitute* " Date of last increment and amount ".

[Audit Code, Volume II, 1st Edition (2nd Reprint), No. 165, dated the 1st February 1938.]

Serial Number.	Name.	Pay on 1st April.	Date of last increment and amount.	April.		May.		June.		And so on for other months.		Remarks.
				A	B	A	B	A	B			
	Total ..	..	..									
Last month's figures	.. ..	..	.. ..									
Fresh Total ..	.. ..	..	.. ..									
Form B.	.. ..	..	.. ..									
Monthly expenditure	.. ..	..	.. ..									

A. T. C.-89.

FORM 89.

[See para. 6, Appendix 11.]

FLY LEAF OF AUDIT REGISTER.

[Simplified Form.]

No. 75.

[illegible]—

[illegible] for "2759".

[illegible], No. 75, dated the 2nd December 1935.]

Month.	Last month's figure and changes during the month.	Changes for the whole month, + increase, [illegible]	Changes for broken periods, + increase, decrease,
Ap[illegible]	*Add* / *Deduct* changes on account of casualties as per column 7 of pay bill	..	..
	Add—changes on account of increments	+16 0	+12 0
	Total ..	2,595 0	12 0
	Add—as per column A. ..	..	2,595 0
	Total for the whole month ..	2,595 0	2,607 0
May 19 and so on for other months	..	2,595 0	..
		..	..
		18 0	14 0
	Total ..	2,613 0	14 0
	Add—as per column A. ..	..	2,613 0
		..	2,627 0

A. T. C.-90.

FORM 90.

[See Rule 1, Appendix 15.]

(To be printed on foolscap—both sides.)

PERSONAL PASSAGE ACCOUNT.

Service ——————

Name of Officer ———— Date of appointment————

Date of birth————

Name of Wife———— Date of Marriage————

Children.

A.—Name———— Sex———— Date of birth————

B.— ,, ———— ,, ———— ,, ,, ————

C.— ,, ———— ,, ———— ,, ,, ————

D.— ,, ———— ,, ———— ,, ,, ————

E.— ,, ———— ,, ———— ,, ,, ————

F.— ,, ———— ,, ———— ,, ,, ————

	Self.	Wife.	Children.												Remarks.
			A.		B.		C.		D.		E.		F.		
									No. and Date of Voucher.	Amount admissible and Total payment.	No. and Date of Voucher.	Amount admissible and Total payment.	No. and Date of Voucher.	Amount admissible and Total payment.	
										£ s. d.		£ s. d.		£ s. d.	

No. 142.

Page 347, Form 92—

Insert the following as a "Note" below this Form :—

"NOTE.—*This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below :—

(1) On the date on which Master/Miss.................................attains the age of 12/21 years, *viz.*,.............................

(2) On the date on which the rates of P. & O., I class, B fares are next revised.

(3) On the expiry of 12/6 months from the date of Mr.... ....'s death/retirement, *viz.*,.............................

* *Score out any item inapplicable.*"

Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 142, dated the 2nd January 1937.]

Price anna 1 or 1½d.

A. T. C.-91.

FORM 91.

[See Rules 1, 3, 4, 7, 11 and 19, Appendix 15.]

(To be printed on foo... ...of 20 forms each.)

No.—

—Service is authorised to engage the following ... cost as indicated against each—

				Maximum cost.
..	..	..	..	£
..	..	..	..	£
(Name)				
..	..	..	..	£
(Name)				
..	..	..	..	£
(Name)				
		TOTAL	..	£

The passengers named in this voucher are entitled to the free conveyance of baggage to the following limits—

For self	..	..	..	..	cwts.
For wife	..	..	..	..	cwts.
For children	..	..	..	..	cwts.
			Total	..	cwts.*

... passengers named in this voucher are entitled to the free conveyance of baggage to the following limits—

For self	..	..	..	..	cwts.
For wife	..	..	..	..	cwts.
For children	..	..	..	..	cwts.
			Total	..	cwts.*

Accountant General.

...otes 2 and 3 of the Rules for the Accounting and ...age Concessions (reprint).

No. 141.

Page 346, Form 91—

Insert the following as a "Note" below this Form :—

"NOTE.—†This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below :—

(1) On expiry of 12 months from the date of its issue.

(2) On the date on which Master/Miss.......................attains the age of 12/21 years, *viz.*,......................

(3) On the date on which the rates of P. & O., I class B fares are next revised.

(4) On the expiry of 12/6 months from the date of Mr.......................'s death/retirement, *viz.*,................

(†) *Score out any item inapplicable.*"

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 141, dated the 2nd January 1937.]

No. 79.

Page 346, Form 91—

In the N. B. below the form *insert* the words "of rule 3" between "3" and "of".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 79, dated the 2nd December 1935.]

,-92.

FORM 92.

[See Rules 1, 8, 11 and 19, Appendix 15.]

(To be printed on foolscap folio.)

·tified that the following amounts in the Personal Passage Account redit of each person for whom Mr.——————of—————— is entitled to take a passage :—

	Amount at credit.
Self	£
Wife	£
(name)	
Child	£
(name, age and sex).	
Child	£
(name, age and sex).	
Total ..	£

Accountant General.

·ATION——————

——————

A. T. C.-93.

FORM 93.

[See Rule 6, Appendix 15.]

(To be printed on foolscap folio.)

Mr.————————————————————

is informed that the final payment on account of the cost of the following $\frac{\text{passage}}{\text{passages}}$ has been made to (name of the steamship Company or the Agent of that Company or of the Passenger Agent) to-day and that the Personal Passage $\frac{\text{account}}{\text{accounts}}$ of the $\frac{\text{person}}{\text{persons}}$ concerned $\frac{\text{has}}{\text{have}}$ been debited with the $\frac{\text{amount noted against it}}{\text{amounts noted against each}}$ which $\frac{\text{represents}}{\text{represent}}$ the cost as defined in Regulation 2 (c) in Schedule IV of the Superior Civil Services Rules, subject to the limit prescribed in Regulation 8.

$\frac{\text{Single}}{\text{Return}}$ ———— class passages between———— & ————

for Self .. ..

„ Wife .. ..

„ Child (name) .. ..

„ „ („) .. ..

2. He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned.

Accountant General.

STATION————————

Dated————————

A. T. C.-94.

FORM 94.

[See Rules 1, 7, and 19, Appendix 15.]

(To be printed in foolscap *folio* and machine numbered and bound in books of 50 forms each.)

No. ————

With reference to Form 93, issued under my————

Page 349, Form 94—

Insert the following as a "Note" below this For.

"NOTE.—*This certificate is issued with reference to the fac. its issue and ceases to be valid *as shown below* :—

(1) On the expiry of 12 months from the date of its issue.

(2) On the date on which Master/Miss.........................
the age of 12/21 years, *viz.*,....... ....

(3) On the date on which the rates of P. & O., I class, B fares are next r. ..

(4) On the expiry of 12/6 months from the date of Mr......................'s
death/retirement, *viz.*,.................

* *Score out any item inapplicable.*"

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 143, dated the 2nd January 1937.]

ife

Child (name, age and sex)

Accountant General.

No.————

With reference to Form 93, issued under my————

No.————, dated————, Mr.————

...ed that, within the amounts noted below, he is ... railway fares under Regulations 8 and 12 ... Superior Civil Services Rules.

Maximum amount admissible.

Child (name, age and sex)

Accountant General.

A. T. C.-95

FORM 95.

[See Rules 10, 11, 12 and 13, Appendix 15.]

(To be printed on double foolscap on both sides.)

PASSAGE CONCESSIONS.

Register of Sanctions and Payments.

Serial No.	Names.	Maximum cost of passage admissible.	Name of Steamship Coy. and of the Agent of that Coy. or of the Passenger Agent.	Date of embarkation.	Journey.		Authority No. and date.	Sterling cost of passages as defined in regulations 2 (*c*) and of railway fares subject to a limit prescribed in Regulation 8.	Amount to be paid in rupees.	Voucher No. and date.	Actual payments in Rupees.										Remarks.
					From.	To.					April.	May.	June.	July.	August.	September.	And so on from October to March.	March final.	Total.	April and May next year.	

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
1	Ap·7	29	Ap·7			61	J·40	
2	Ap·4·	30	Ap·7			62	J·46	
3	Ap·4	31	Ap·7			63	J·45	
4	Ap·7	32	Ap·7			64·	·49	
5	Ap·2·A·	33	J·58			65	J·55A·	
6	Ap·7	34	Ap·7			66	J·56	
7	Ap·7	35	Ap·7			67	J·57	
8	Ap·7	36	Ap·16			68	J·59	
9	Ap·7	37	P.185			69	J·60	
10	Ap·3	38	A·7			70	J·61	
11	Ap·7	39	Ap·7			71	J·63	
12	Ap·7	40	" 7			72	J·68	
13	Ap·17	41	Contents			73	J·74	
14	Ap·10	42	—"—			74	J·75	
15	Ap·10	43	—"—			75	J·87	
16	Ap·10	44·	Ap·10			76	Contents	
17	Ap·7	45·	J·1			77	J·5·C	
18	Ap·10	46·	J·5·A			78	J·51·A	
19	Ap·5	47	J·1			79	J·71	
20·	Ap·7	48	J·48B			80	Contents	
21	Ap·7	49	J·10			81	J·17·C	
22	Ap·7	50	J·11			82	Contents	
23	Ap·7	51	J·12			83·	J·34·C	
24·	Ap·7	52	J·12·A·			84	J·5A	
25	Ap·7	53	P.218			85·	5·A	
26	Ap·7	54	J·17·C			86	Ap·10	
27	Ap·7	55	J·29			87	A·15	
28	Ap·7	56	J·30·A			88	Ap·15	
		57	J·31			89	A·7	
		58	J·32			90	A·7	
		59	J·33					
		60	J·35					

A. T. C.-95

FORM 95.

[See Rules 10, 11, 12 and 13, Appendix 15.]

(To be printed on double foolscap on both sides.)

PASSAGE CONCESSIONS.

Register of Sanctions and Payments.

Serial No.	Names.	Maximum cost of passage admissible.	Name of Steamship Coy. and of the Agent of that Coy. or of the Passenger Agent.	Date of embarkation.	Journey.		Authority No. and date.	Sterling cost of passages as defined in regulations 2 (c) and of railway fares subject to a limit prescribed in Regulation 8.	Amount to be paid in rupees.	Voucher No. and date.	Actual payments in Rupees.										Remarks.
					From.	To.					April.	May.	June.	July.	August.	September.	And so on from October to March.	March final.	Total.	April and May next year.	

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of Posting. (S.P.)	Serial number of correction. (Rule affected)	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
1	Ap.7	29	Ap.7			61	J.40	
2	Ap.4	30	Ap.7			62	J.46	
3	Ap.4	31	Ap 7			63	J.4[illegible]	
4	Ap.7	32	Ap.7			64	[illegible]	
5	Ap.2 A.	33	J.58			65	J.50A	
6	Ap.7	34	Ap.7			66	[illegible]	
7	Ap.7	35	Ap.7			67	J.57	
8	Ap.7	36	Ap 16			68	J.59	
9	Ap.7	37	P.185			69	J.60	
10	Ap.3	38	A.7			70	J.61	
11	Ap.7	39	Ap.7			71	J.63	
12	Ap.7	40	7			73	J.64	
13	Ap.17	41	Contents			72	J.74	
14	Ap.10	42	–			74	J.75	
15	Ap.10	43	–			75	J.[illegible]	
16	Ap.10	44	Ap 10			76	Contents	
17	Ap.7	45	J.1			77	J.[illegible]	
18	Ap.10	46	J.5.A			78	J.51A	
19	Ap.5	47	J.6			79	J.71	
20	Ap.7	48	J.4B			80	Contents	
21	Ap.7	49	J.10			81	J.1[illegible]	
22	Ap.7	50	J.11			82	Contents	
23	Ap.7	51	J.12			83	J.33(?)	
24	Ap.7	52	J.12.A			84	J.[illegible]	
25	Ap.7	53	P.213			85	[illegible]	
26	Ap.7	[illegible]	J.19.2			86	J.15	
27	Ap.7	[illegible]	J.27			87	J.15	
28	Ap.7	57	J.30.A			88	J.[illegible]	
		57	J.11			89		
		[illegible]	J.32			90		
		[illegible]	J.33					
		58	J.35					

A. T. C.-95

FORM 95.

[See Rules 10, 11, 12 and 13, Appendix 15.]

(To be printed on double foolscap on both sides.)

PASSAGE CONCESSIONS.

Register of Sanctions and Payments.

Serial No.	Names.	Maximum cost of passage admissible.	Name of Steamship Coy. and of the Agent of that Coy. or of the Passenger Agent.	Date of embarkation.	Journey.		Authority No. and date.	Sterling cost of passages as defined in regulations 2 (c) and of railway fares subject to a limit prescribed in Regulation 8.	Amount to be paid in rupees.	Voucher No. and date.	Actual payments in Rupees.										Remarks.
					From.	To.					April.	May.	June.	July.	August.	September.	And so on from October to March.	March final.	Total.	April and May next year.	

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting. [struck through; "P.P." written over]	Serial number of correction. [overwritten by hand: "Rule affected"]	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
1	Ap.7	29	Ap.7			61	J.40	
2	Ap.4.	30	Ap.7			62	J.46	
3	Ap.4	31	Ap.7			63	J.48	
4	Ap.7	32	Ap.7			64	J.49	
5	Ap.2.A.	33	J.58			65	J.55.A.	
6	Ap.7	34	Ap.7			66	J.52	
7	Ap.7	35	Ap.7			67	J.57	
8	Ap.7	36	Ap.16			68	J.59	
9	Ap.7	37	P.185			69	J.60	
10	Ap.3	38	A.7			70	J.11	
11	Ap.7	39	Ap 7			71	J.63	
12	Ap.7	40	" 7			72	J.68	
13	Ap.17	41	Contents			73	J.74	
14	Ap.10	42	"			74	J.75	
15	Ap.10	43	"			75	J.89	
16	Ap.7A	44.	Ap 10			76	Contents	
17	Ap.7	45.	J.1			77	J.8.C	
18	Ap.11	46.	J.5.A			78	J.51.A	
19	Ap.5	47.	J.6			79	J.91	
20.	Ap.7	48	J.8B			80	Contents	
21	Ap.7	49	J.10			81	J.19.C	
22	Ap.7	50	J.11			82	Contents	
23	Ap.7	51	J.12			83.	J.39.C	
24.	Ap.7	52.	J.12.A.			84	J.5.A	
25	Ap.7	53	P.218			85.	5.1	
26	Ap.7	54	J.19.C			86	Ap.10	
27	Ap.7	55	J.29			87	A.15	
28	Ap.7	56	J.30.A			88	Ap.15	
		57	J.31			89	A.7	
		58	J.32			90	A.7	
		59	J.33					
		60	J.35					

Note of Posting of Corrections—contd.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	~~Rule affected.~~ Page	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
			128	98	24 9/39			
71	A-7	A 7	129	58	"			
			130	26	"			
92	A-7	A-21	131	103	"			
93	J-46	J-46	132	96	"			
			133	49	"			
94	A-7	A-7	134	104	"			
95	A-4		135	135-39				
96	A-7		136	42				
97	A-7		137	179				
			138	126				
98	.. 7							
99	.. 3							
100	3							
101	7							
78								
			157	188				
			158	150				
			159	152				
			160	238				
			161	239				
			162	178	31 3/38			
			163	164	"			
			164	362	"			
			165	343	"			
			166	163	"			

Note of Posting of Corrections—*contd.*

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—*contd.*

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—*contd.*

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—*concld.*

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.

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